U.S. Government Standard General Ledger USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by OMB Circular No. A-136, Financial Reporting Requirements.

Page	<u>Number</u>
Attributes Used To Prepare the Financial Report of the U.S. Government	IV - 3
FACTS I USSGL Account Attribute Definitions	IV - 4
Fiscal 2005 USSGL Account Attributes Table for FACTS I Reporting	IV - 5
Fiscal 2005 USSGL Account Attributes for FACTS I - Easy Reference	IV - 11
Fiscal 2006 USSGL Account Attributes Table for FACTS I Reporting	IV - 13
Fiscal 2006 USSGL Account Attributes for FACTS I - Easy Reference	IV - 19
Note: Refer to USSGL crosswalks in Section V for standard external requirements by FASAB, OMB, and FMS. Missing page numbers are into	

T/L S2 05-03 IV - 1 August 2005

<u>P</u>	age Number
Attributes Used To Prepare Budgetary Reports:	IV - 21
FACTS II - Entity Relationship Diagram	IV - 23
FACTS II - Entity Definition Report	IV - 27
FACTS II - Attribute Definition Report	IV - 37
Fiscal 2005 USSGL Account Attributes Table for FACTS II Reporting	IV - 59
Fiscal 2005 USSGL Account Attributes for FACTS II Reporting - Easy Reference	IV - 67
Fiscal 2006 USSGL Account Attributes Table for FACTS II Reporting	IV - 69
Fiscal 2006 USSGL Account Attributes for FACTS II Reporting - Easy Reference	IV - 77

T/L S2 05-03 IV - 2 August 2005

Attributes Used To Prepare the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

OMB Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is not reported in FACTS I for the USSGL account.
Y	The attribute domain value is required in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute table.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team may update the table periodically between USSGL TFM releases. For the latest information, access the Web site at www.fms.treas.gov/factsi/index.html.

T/L S2 05-03 IV - 3 August 2005

FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

			System		
Attribute Name	Attribute Definition	Domain	Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	
Custodial/Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB	Agency
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange/Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Federal/NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or NonFederal entities such as private or local/State/tribal/foreign governments (N)).	F – Federal N – NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal NonFederal attribute of "F."	Treasury	2/N	OMB TFM USSGL - Section V	Agency

T/L S2 05-03 IV - 4 August 2005

LISSCI Account			USSGL Account Attributes Adjusted Trial Balances						
	USSGL Account			A0,	justed IIIdi B	aiaiices			
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Fund Balance With Treasury	D							
	Undeposited Collections	D	N				Y		
	Imprest Funds	D	N						
	Funds Held by the Public	D	N						
	Other Cash	D	N						
	Other Monetary Assets	D	N						
	Foreign Currency	D	N						
	Accounts Receivable	D	Y	Y			Y		
	Allowance for Loss on Accounts Receivable	С	Y	Y			Y		
	Employment Benefit Contributions	D	Y	Y					
	Taxes Receivable	D	N				Y		
	Allowance for Loss on Taxes Receivable	С	N				Y		
	Receivable for Transfers of Currently								
	Invested Balances	D	F	Υ					
1335	Expenditure Transfers Receivable	D	F	Y					
	Interest Receivable	D	Y	Υ			Υ		
1349	Allowance for Loss on Interest Receivable	С	Υ	Υ			Υ		
1350	Loans Receivable	D	Y	Y					
1359	Allowance for Loss on Loans Receivable	С	Y	Υ					
***************************************	Penalties, Fines, and Administrative Fees								
	Receivable	D	Y	Υ			Υ		
	Allowance for Loss on Penalties, Fines, and								
	Administrative Fees Receivable	С	Υ	Υ			Υ		
	Allowance for Subsidy	С	N						
1410	Advances to Others	D	Y	Y					
1450	Prepayments	D	Y	Y					
	Operating Materials and Supplies Held for								
1511	Use	D	N						
	Operating Materials and Supplies Held in								
1512	Reserve for Future Use	D	N						
	Operating Materials and Supplies - Excess,								
1513	Obsolete, and Unserviceable	D	N						
	Operating Materials and Supplies Held For								
	Repair	D	N						
1519	Operating Materials and Supplies -	С	N						
1521	Inventory Purchased for Resale	D	N						
1522	Inventory Held in Reserve for Future Sale	D	N						
	Inventory Held for Repair	D	N						
	Inventory - Excess, Obsolete, and								
	Unserviceable	D	N						
	Inventory - Raw Materials	D	N	***************************************					
	Inventory - Work-in-Process	D	N		······································				
	Inventory - Finished Goods	D	N						
	Inventory - Allowance	C	N						
	Seized Monetary Instruments	D	N						
	Seized Cash Deposited	D	N				***************************************		
	Forfeited Property Held for Sale	D	N						
	Forfeited Property Held for Donation or Use	D	N						
	Forfeited Property - Allowance	C	N						
	Foreclosed Property	D	N						
	Foreclosed Property - Allowance	C	N						
. 555	Commodities Held Under Price Support and	<u> </u>							
	Commodition ricia Chach i rice Cupport and	ь.	N						
1561	Stabilization Support Programs			1					
	Stabilization Support Programs	D							
1569	Commodities - Allowance	С	N						
1569 1571									

USSGL Account			USSGL Account Attributes Adjusted Trial Balances						
	OGGGE ACCOUNT	Aujusteu Thai Balances							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
1599	Other Related Property - Allowance	С	N						
	Investments in U.S. Treasury Securities								
1610	Issued by the Bureau of the Public Debt	D	F	Υ					
	Discount on U.S. Treasury Securities Issued								
1611	by the Bureau of the Public Debt	С	F	Υ					
	Premium on U.S. Treasury Securities Issued								
1612	by the Bureau of the Public Debt	D	F	Υ					
1012	Amortization of Discount and Premium on			······	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
	U.S. Treasury Securities Issued by the								
1613	Bureau of the Public Debt	D	F	Υ					
***************************************	Market Adjustment - Investments	<u>D</u>	Y	Y					
1010	Investments in Securities Other Than the								
1620	Bureau of the Public Debt Securities	D	Y	Y					
1020	Discount on Securities Other Than the								
1621	Bureau of the Public Debt Securities	С	Y	Y					
1021	Premium on Securities Other Than the								
4000	Bureau of the Public Debt Securities	_		.,					
1622		D	Y	Y					
	Amortization of Discount and Premium on								
4000	Securities Other Than the Bureau of the	_							
1623	Public Debt Securities	D	Y	Y					
	Investments in U.S. Treasury Zero Coupon								
1620	Bonds Issued by the Bureau of the Public	Б	_	V					
1630	Debt Discount on H.O. Transport	D	F	Y					
	Discount on U.S. Treasury Zero Coupon								
4004	Bonds Issued by the Bureau of the Public	0	_	V					
1631	Debt	C	F	Y					
	Amortization of Discount on U.S. Treasury								
4000	Zero Coupon Bonds Issued by the Bureau o	_	_	.,					
1633	the Public Debt	D	F	Υ					
4000	Market Adjustment - Investments in U.S.	_	_	.,					
1638	Treasury Zero Coupon Bonds	D	F	Y					
4000	Contra Market Adjustment - Investments in	•	_	.,					
	U.S. Treasury Zero Coupon Bonds	С	F	Y					
	Other Investments	D	Y	Υ					
	Land and Land Rights	D	N						
1/12	Improvements to Land	D	N						
4740	Accumulated Depreciation on Improvements		N.I						
	to Land	C D	N						
	Construction-in-Progress		N				***		
1730	Buildings, Improvements, and Renovations	D	N						
	Accumulated Depreciation on Buildings,	_							
	Improvements, and Renovations	<u>C</u>	N						
1740	Other Structures and Facilities	D	N						
	Accumulated Depreciation on Other	_							
	Structures and Facilities	<u>C</u>	N						
	Equipment	<u>D</u>	N						
	Accumulated Depreciation on Equipment	С	N						
1810	Assets Under Capital Lease	D	N						
	Accumulated Depreciation on Assets Under								
	Capital Lease	<u>C</u>	N						
1820	Leasehold Improvements	D	N						
	Accumulated Amortization on Leasehold	-							
	Improvements	C	N						
	Internal-Use Software	D	N						
1832	Internal-Use Software in Development	D	N						

				USS	SGL Account	Attributes			
	USSGL Account			Adjusted Trial Balances					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Accumulated Amortization on Internal-Use								
	Software	С	N						
	Other Natural Resources	D	N						
	Allowance for Depletion	С	N						
1890	Other General Property, Plant, and	D	N						
	Accumulated Depreciation on Other General								
	Property, Plant, and Equipment	С	N						
1921	Receivable From Appropriations	D	F	Y			Υ		
	Other Assets	D	Y	Y					
	Accounts Payable	С	Y	Y			Υ		
	Disbursements in Transit	С	Y	Y					
	Contract Holdbacks	C	Y	Y					
2140	Accrued Interest Payable	Ü	Y	Y					
0450	Payable for Transfers of Currently Invested Balances	_	_	Y					
		C	F F	Y					
	Expenditure Transfers Payable Entitlement Benefits Due and Payable	C	r N	T					
	Subsidy Payable to the Financing Account								
2170		С	F	Y					
0470	Contra Liability for Subsidy Payable to the	6	_	V					
	Financing Account	D	F	Y					
	Loan Guarantee Liability Other Accrued Liabilities	CC	N	Y					
		C	Y N	Y			PAR PAR AREA AREA AREA AREA AREA AREA AR		
	Accrued Funded Payroll and Leave Withholdings Payable	C	N N	***************************************	***				
2211	Employer Contributions and Payroll Taxes	U	. IN						
2212	Payable	С	Y	Y					
2213	Other Post-Employment Benefits Due and	U	I I	I					
2215	Payable	С	Y	Υ					
2210	Pension Benefits Due and Payable to		,		······································				
2216	Beneficiaries	С	N						
	Benefit Premiums Payable to Carriers	С	N						
	Life Insurance Benefits Due and Payable to								
2218	Beneficiaries	С	N						
***************************************	Unfunded Leave	С	N		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		<u></u>		
2225	Unfunded FECA Liability	С	F	Υ	···				
	Other Unfunded Employment Related	С	Υ	Y					
	Advances From Others	C	Y	Y					
***************************************	Deferred Credits	С	Ý	Y	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		<u></u>		
	Liability for Deposit Funds, Clearing								
2400	Accounts, and Undeposited Collections	С	Y	Υ					
	Principal Payable to the Bureau of the Public								
2510	Debt	С	F	Υ					
	Principal Payable to the Federal Financing	·····		······					
2520	Bank	С	F	Y					
	Securities Issued by Federal Agencies			***************************************	, , , , , , , , , , , , , , , , , , ,				
2530	Under General and Special Financing	С	Υ	Υ					
	Discount on Securities Issued by Federal								
	Agencies Under General and Special								
2531	Financing Authority	D	Y	Υ	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
	Premium on Securities Issued by Federal								
	Agencies Under General and Special								
2532	Financing Authority	С	Y	Y					
	Amortization of Discount and Premium on								
	Securities Issued by Federal Agencies								
	Under General and Special Financing	D	Y	Y					
	Participation Certificates	С	Y	Y					
2590	Other Debt	С	Y	Υ					

	USSGL Account	USSGL Account Attributes Adjusted Trial Balances							
	USSGE ACCOUNT		Aujusteu Tilai Dalaitices						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Actuarial Pension Liability	С	N						
	Actuarial Health Insurance Liability	С	N						
	Actuarial Life Insurance Liability	С	N						
	Actuarial FECA Liability	С	N						
	Other Actuarial Liabilities	С	N						
	Prior Liens Outstanding on Acquired	С	N						
	Contingent Liabilities	С	N						
2940	Capital Lease Liability	С	Y	Υ			PARENTAL AND		
	Liability for Subsidy Related to Undisbursed								
2950	Loans	С	F	Y					
	Accounts Payable From Canceled	_							
	Appropriations	C	Y	Y					
	Resources Payable to Treasury	C	F	Y			Y		
	Custodial Liability	С	Y	Y			S		
	Other Liabilities	C	Y	Y					
	Estimated Cleanup Cost Liability	С	N						
3100	Unexpended Appropriations - Cumulative	С							
2404	Unexpended Appropriations - Appropriations								
	Received Unexpended Appropriations - Transfers-In	C	Г	V					
			F -	Y					
	Unexpended Appropriations - Transfers-Out		F	Y					
	Unexpended Appropriations - Adjustments	С							
3107	Unexpended Appropriations - Used	D							
0400	Unexpended Appropriations - Prior-Period	-							
3108	Adjustments - Restated	D							
2400	Unexpended Appropriations - Prior-Period								
	Adjustments - Not Restated Cumulative Results of Operations	D C							
	Revenue From Goods Sold	C	Y	Y	X	Y			
	Contra Revenue for Goods Sold		Y	Y	X	Y			
	Revenue From Services Provided	C	Y	Y	X	Ϋ́			
	Contra Revenue for Services Provided	D	Ϋ́	Ϋ́	×	Y			
	Interest Revenue - Other	C	Y	Y	Y	Ý	Υ		
	Interest Revenue - Investments	C	Y	Y	Y	Y	Y		
	Interest Revenue - Loans			-		-			
5312	Receivable/Uninvested Funds	С	Υ	Υ	Y	Y	Υ		
	Contra Revenue for Interest Revenue -	***************************************							
5317	Loans Receivable	D	Υ	Υ	Y	Y	Υ		
	Contra Revenue for Interest Revenue -								
	Investments	D	Υ	Υ	Y	Y	Υ		
5319	Contra Revenue for Interest Revenue -	D	Y	Y	Y	Y	Y		
	Penalties, Fines, and Administrative Fees								
5320	Revenue	С	Υ	Y	Y	Υ	Υ		
	Contra Revenue for Penalties, Fines, and								
	Administrative Fees	D	Y	Y	Y	Y	Υ		
	Benefit Program Revenue	С	Y	Y	Y	Y			
	Contra Revenue for Benefit Program	D	Υ	Y	Y	Y			
5500	Insurance and Guarantee Premium Revenue	• C	N		X	Y			
	Contra Revenue for Insurance and	_							
	Guarantee Premium Revenue	D	N		X	Y			
5600	Donated Revenue - Financial Resources	С	N		Т				
	Contra Revenue for Donations - Financial	_							
	Resources	D	N		T		<u></u>		
5610	Donated Revenue - Nonfinancial Resources	С	N		Т				
E 0 · c	Contra Donated Revenue - Nonfinancial	_			_				
	Resources	D	N		Т				
5700	Expended Appropriations	С							

USSGL Account			USSGL Account Attributes Adjusted Trial Balances						
			, agustou Tifui Bulaifices						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Expended Appropriations - Prior-Period Adjustments - Restated	С							
	Expended Appropriations - Prior-Period Adjustments - Not Restated	С							
	Financing Sources Transferred In Without								
	Reimbursement	С	F	Υ					
	Financing Sources Transferred Out Without								
	Reimbursement	D	F	Y			**************************************		
	Appropriated Earmarked Receipts Transferred In	С	F	Y					
	Appropriated Earmarked Receipts	C		I					
	Transferred Out	D	F	Y					
	Expenditure Financing Sources - Transfers-	C	F	Y					
	Nonexpenditure Financing Sources -								
5755	Transfers-In	С	F	Y					
	Expenditure Financing Sources - Transfers-	_	_						
5760		D	F	Y					
	Nonexpenditure Financing Sources -		_	Y					
	Transfers-Out Imputed Financing Sources	D C	F F	Y					
	Other Financing Sources	C	F	Y	······································		······································		
	Adjustment of Appropriations Used	D			~				
	Tax Revenue Collected	С	Y	Y	Т		Υ		
5801	Tax Revenue Accrual Adjustment	С	Y	Y	Т		Υ		
	Contra Revenue for Taxes	D	Υ	Y	Т		Y		
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Tax Revenue Refunds	D	Y	Y	Т		Y		
	Other Revenue	С	Y	Y	Y	Υ	Υ		
	Contra Revenue for Other Revenue	D	Y	Y	Y	Υ	Y		
	Collections for Others	D	Y	Y	Y	Y	S		
	Accrued Collections for Others	D	Y	Y	Y	Y	S		
6100	Operating Expenses/Program Costs  Contra Bad Debt Expense - Incurred for	D	Y	Y		Y	***		
6100	Others	С	Y	Y		Υ			
	Adjustment to Subsidy Expense	C	N	<u> </u>	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Ý			
	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federa	•••••••••••••••••••••••••••••••••••••••							
	Financing Bank	D	F	Υ		Υ			
	Interest Expenses on Securities	D	Y	Y		Y			
	Other Interest Expenses	D	Y	Y		Y	Y		
	Benefit Expense Cost of Goods Sold	D D	Y N	į ť	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Y Y	***************************************		
	Applied Overhead	С	N N			Y			
	Cost Capitalization Offset	C	N			Y			
	Depreciation, Amortization, and Depletion	D	N			Ϋ́			
	Bad Debt Expense	D	Y	Υ		Y			
	Imputed Costs	D	F	Y		Y			
	Other Expenses Not Requiring Budgetary								
6790	Resources	D	Y	Y		Υ			
	Future Funded Expenses	D	Y	Y		Υ			
6800	L-maiovar Cantributions to Employee Danefit	1							
	Employer Contributions to Employee Benefit								
	Programs Not Requiring Current-Year	_	_						
6850	Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y			
6850 6900	Programs Not Requiring Current-Year Budget Authority (Unobligated) Nonproduction Costs	D	Y	Y Y		Υ			
6850 6900 7110	Programs Not Requiring Current-Year Budget Authority (Unobligated) Nonproduction Costs Gains on Disposition of Assets - Other	D C	Y N	Y	Y				
6850 6900 7110 7111	Programs Not Requiring Current-Year Budget Authority (Unobligated) Nonproduction Costs	D	Y		Y Y Y	Υ			

			USSGL Account Attributes					
	USSGL Account		Adjusted Trial Balances					
		Normal	Federal/	Trading	Exchange/	Budget	Custodial/	
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.	
7190	Other Gains	С	Y	Υ	Y	Y		
7210	Losses on Disposition of Assets - Other	D	N		Y	Y		
	Losses on Disposition of Investments	D	Υ	Y	Y			
7212	Losses on Disposition of Borrowings	D	F	Y	Y			
7280	Unrealized Losses	D	Υ	Y	Y			
7290	Other Losses	D	Υ	Υ	Υ	Y		
7300	Extraordinary Items	С	N			Y		
7400	Prior-Period Adjustments - Not Restated	С	Y	Y			•	
7401	Prior-Period Adjustments - Restated	С	Y	Y				
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y		
7600	Changes in Actuarial Liability	D	N			Y		
8801	Offset for Purchases of Capitalized Assets	С	Y	Y				
8802	Purchases of Capitalized Assets	D	Y	Y				

# Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:			
			ee the "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column ind	icates that t	ne FAC	CTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attribu	ite. See Not	e 5 for	valid attribute values/domains.
3/ A blank space in any attribute	column indi	cates t	hat the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that the	correct attr	ibute v	alue/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are li	sted below:		
<u>Attribute</u>	<u>Domain</u>		Domain Description
Budget Subfunction	nnn		3-digit budget functional classification subfunction
Custodial/Noncustodial	S		Custodial
	Α		Noncustodial
D 1:1/0 1:1			
Debit/Credit	С		Credit
	D		Debit
Freshause (Nieuserskause	V		Fusheres Davens
Exchange/Nonexchange	X		Exchange Revenue
	I		Nonexchange Revenue
Federal/NonFederal	F		Federal
- Cacial/Norii Cacial	N		NonFederal
	IN		INOTH Cacial
Trading Partner	nn		2-digit Treasury Department Code, required with Federal attribute

This page was intentionally left blank.

USSGL Account			USSGL Account Attributes  Adjusted Trial Balances					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
1010	Fund Balance With Treasury	D						
	Undeposited Collections	D	N				Υ	
	Imprest Funds	D	N					
	Funds Held by the Public	D	N					
	Other Cash	D	N					
	Other Monetary Assets	D	N					
	Foreign Currency	D	N	~~~~~				
	Accounts Receivable	D	Y	Y			Y	
	Allowance for Loss on Accounts	C	Y	Y			Y	
1319		U	Ţ	T			T	
4000	Employment Benefit Contributions	_	V	V				
	Receivable	D	Y	Y				
	Taxes Receivable	D	N				Y	
1329	Allowance for Loss on Taxes Receivable	С	N				Υ	
	Receivable for Transfers of Currently							
	Invested Balances	D	F	Y				
1335	Expenditure Transfers Receivable	D	F	Y				
1340	Interest Receivable	D	Υ	Y			Y	
1349	Allowance for Loss on Interest Receivable	С	Υ	Υ			Y	
	Loans Receivable	D	Ϋ́	Y				
	Allowance for Loss on Loans Receivable	C	Y	Y				
	Penalties, Fines, and Administrative Fees			•				
	Receivable	D	Y	Y			Υ	
	Allowance for Loss on Penalties, Fines,	U	I .	I			1	
	and Administrative Fees Receivable	_	V	V			V	
		C	Y	Y			Y	
	Allowance for Subsidy	С	N					
	Advances to Others	D	Y	Y				
1450	Prepayments	D	Y	Y				
	Operating Materials and Supplies Held for							
1511		D	N					
	Operating Materials and Supplies Held in	_						
1512	Reserve for Future Use	D	N					
	Operating Materials and Supplies -	_						
1513	Excess, Obsolete, and Unserviceable	D	N					
	Operating Materials and Supplies Held Fo							
1514	Repair	D	N					
	Operating Materials and Supplies -							
	Allowance	С	N					
1521	Inventory Purchased for Resale	D	N					
	Inventory Held in Reserve for Future Sale	D	N					
1523	Inventory Held for Repair	D	N					
	Inventory - Excess, Obsolete, and							
1524	Unserviceable	D	N					
1525	Inventory - Raw Materials	D	N					
	Inventory - Work-in-Process	D	N					
	Inventory - Finished Goods	D	N				****	
	Inventory - Allowance	С	N					
	Seized Monetary Instruments	D	N					
	Seized Cash Deposited	D	N					
	Forfeited Property Held for Sale	D	N					
	Forfeited Property Held for Donation or	D	N					
	Forfeited Property - Allowance	С	N N					
		D						
	Foreclosed Property Allowana	С	N				······································	
1009	Foreclosed Property - Allowance	U	N					
	Commodities Held Under Price Support	_						
	and Stabilization Support Programs	D	N					
	Commodities - Allowance	С	N					
1571	Stockpile Materials Held in Reserve	D	N					

USSGL Account			USSGL Account Attributes Adjusted Trial Balances						
***************************************	SCOOL AGOUNT			Adjusted That Dataffees					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Stockpile Materials Held for Sale	D	N						
	Other Related Property	D	N						
1599	Other Related Property - Allowance	С	N						
	Investments in U.S. Treasury Securities								
1610	Issued by the Bureau of the Public Debt	D	F	Υ					
	Discount on U.S. Treasury Securities		·						
1611	Issued by the Bureau of the Public Debt	С	F	Y					
1011	Premium on U.S. Treasury Securities	<u> </u>	'	<u> </u>					
	Issued by the Bureau of the Public Debt								
1612		D	F	Y					
	Amortization of Discount and Premium on								
	U.S. Treasury Securities Issued by the								
1613	Bureau of the Public Debt	D	F	Υ					
	Market Adjustment - Investments	D	Υ	Υ					
	Investments in Securities Other Than the								
1600	Bureau of the Public Debt Securities		V	V					
1620		D	Y	Y					
	Discount on Securities Other Than the								
1621	Bureau of the Public Debt Securities	С	Υ	Y					
	Premium on Securities Other Than the								
1622	Bureau of the Public Debt Securities	D	Υ	Υ					
	Amortization of Discount and Premium on								
	Securities Other Than the Bureau of the								
1623	Public Debt Securities	D	Y	Υ					
	Investments in U.S. Treasury Zero								
	Coupon Bonds Issued by the Bureau of								
1630	the Public Debt	D	F	Υ					
	Discount on U.S. Treasury Zero Coupon		·						
	Bonds Issued by the Bureau of the Public								
1621	Debt	С	F	Y					
1031	Amortization of Discount on U.S. Treasury			I					
	Zero Coupon Bonds Issued by the Bureau								
1633	of the Public Debt	D	F	Y					
	Market Adjustment - Investments in U.S.								
1638	Treasury Zero Coupon Bonds	D	F	Y					
	Contra Market Adjustment - Investments								
1639	in U.S. Treasury Zero Coupon Bonds	С	F	Υ					
1690	Other Investments	D	Υ	Υ					
	Land and Land Rights	D	N	-					
	Improvements to Land	D	N						
1712	Accumulated Depreciation on		1						
1710	Improvements to Land	С	N						
	Construction-in-Progress	D	N N						
1/20	Duildings Improvements and Denovation			***************************************					
1730	Buildings, Improvements, and Renovations	\$ D	N						
	Accumulated Depreciation on Buildings,								
1739	Improvements, and Renovations	С	N						
1740	Other Structures and Facilities	D	N						
	Accumulated Depreciation on Other								
1740	Structures and Facilities	С	N						
	Equipment	D	N						
	Accumulated Depreciation on Equipment	C	N						
1810	Assets Under Capital Lease	D	N						
45.5	Accumulated Depreciation on Assets								
	Under Capital Lease	С	N						
1820	Leasehold Improvements	D	N						
	Accumulated Amortization on Leasehold								
	Improvements	С	N						
1830	Internal-Use Software	D	N						

USSGL Account			USSGL Account Attributes  Adjusted Trial Balances					
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
1832	Internal-Use Software in Development	D	N					
	Accumulated Amortization on Internal-Use			-				
1839	Software	С	N					
1840	Other Natural Resources	D	N					
	Allowance for Depletion	С	N					
	Other General Property, Plant, and							
1890	Equipment	D	N					
	Accumulated Depreciation on Other							
1899	General Property, Plant, and Equipment	С	N					
	Receivable From Appropriations	D	F	Y			Y	
	Other Assets	D	Y	Y				
	Accounts Payable	С	Y	Y			Y	
	Disbursements in Transit	С	Y	Y			······································	
	Contract Holdbacks	С	Y	Y				
	Accrued Interest Payable	С	Y	Y				
	Payable for Transfers of Currently							
2150	Invested Balances	С	F	Υ				
2155	Expenditure Transfers Payable	С	F	Y				
	Entitlement Benefits Due and Payable	С	N					
	Subsidy Payable to the Financing Account	С	F	Υ				
	Contra Liability for Subsidy Payable to the		·	•				
2179	Financing Account	D	F	Υ				
	Loan Guarantee Liability	C	N	•				
	Other Accrued Liabilities	C	Ϋ́	Υ				
	Accrued Funded Payroll and Leave	C	N	•				
	Withholdings Payable	C	N					
	Employer Contributions and Payroll Taxes		14					
2213	Payable	С	Y	Υ				
	Other Post-Employment Benefits Due and							
2215	Payable	С	Y	Y				
	Pension Benefits Due and Payable to			•				
2216	Beneficiaries	С	N					
	Benefit Premiums Payable to Carriers	C	N					
	Life Insurance Benefits Due and Payable							
	to Beneficiaries	С	N					
	Unfunded Leave	C	N					
	Unfunded FECA Liability	С	F	Υ				
	Other Unfunded Employment Related		•	1				
2290	Liability	С	Y	Υ				
	Advances From Others	С	Y	Y				
	Deferred Credits	C	Y	Y				
	Liability for Deposit Funds, Clearing	<b></b>	•	•				
2400	Accounts, and Undeposited Collections	С	Y	Y				
<u>_</u>	Principal Payable to the Bureau of the	<u> </u>	1	I				
2510	Public Debt	С	F	Υ				
2010	Principal Payable to the Federal Financing							
2520	Bank	С	F	Υ				
2020	Securities Issued by Federal Agencies	<u> </u>	•	1				
	Under General and Special Financing							
2530	Authority	С	Υ	Y				
2000	Discount on Securities Issued by Federal	<u> </u>	I	I				
	Agencies Under General and Special							
2521	Financing Authority	D	Y	Y				
2001	Premium on Securities Issued by Federal	U	ı ı	ſ				
	n remium on occumies issued by redefal							
	Agencies Under General and Special							

USSGL Account			USSGL Account Attributes  Adjusted Trial Balances							
			, tajata mai balances							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.			
	Amortization of Discount and Premium on									
	Securities Issued by Federal Agencies									
	Under General and Special Financing									
	Authority	D	Y	Υ						
2540	Participation Certificates	С	Y	Υ						
2590	Other Debt	С	Y	Υ						
2610	Actuarial Pension Liability	С	N	***************************************						
2620	Actuarial Health Insurance Liability	С	N							
2630	Actuarial Life Insurance Liability	С	N							
	Actuarial FECA Liability	С	N							
2690	Other Actuarial Liabilities	С	N							
	Prior Liens Outstanding on Acquired									
2910	Collateral	С	N							
2920	Contingent Liabilities	С	N							
	Capital Lease Liability	С	Y	Y						
	Liability for Subsidy Related to									
2950	Undisbursed Loans	С	F	Υ						
	Accounts Payable From Canceled									
2960	Appropriations	С	Υ	Υ						
	Resources Payable to Treasury	С	F	Υ			Y			
2980	Custodial Liability	С	Y	Υ			S			
2990	Other Liabilities	С	Y	Y						
2995	Estimated Cleanup Cost Liability	С	N							
3100	Unexpended Appropriations - Cumulative	С								
	Unexpended Appropriations -		***************************************							
3101	Appropriations Received	С								
	Unexpended Appropriations - Transfers-In	С	F	Y						
	Unexpended Appropriations - Transfers-	D	F.	Y						
	Unexpended Appropriations - Adjustments	C		<u>.</u>						
	Unexpended Appropriations - Used	D								
3107	Unexpended Appropriations - Prior-Period									
3108	Adjustments - Restated	D								
3100	Unexpended Appropriations - Prior-Period									
3100	Adjustments - Not Restated	D								
	Cumulative Results of Operations	С								
	Revenue From Goods Sold	C	Υ	Y	Χ	Y				
		D	Y		X	Y				
~	Revenue From Services Provided	C	Y	Y	X	Y				
	Contra Revenue for Services Provided	D	Y	Y	X	Y				
~~~~~~	Interest Revenue - Other	С	Y	Y	Y	Ÿ	Υ			
	Interest Revenue - Unier	C	Y	Y	Υ	Y	Y			
5511	Interest Revenue - Loans			l						
5312	Receivable/Uninvested Funds	С	Υ	Y	Υ	Υ	Υ			
3312	Contra Revenue for Interest Revenue -	<u>_</u>	1		I		I			
5317	Loans Receivable	D	Y	Y	Υ	Y	Υ			
3317	Contra Revenue for Interest Revenue -		1		I	1				
5318	Investments	D	Y	Y	Υ	Y	Υ			
5510	Contra Revenue for Interest Revenue -	ע	1	I	<u> </u>	1	I			
5310	Other	D	Y	Y	Y	Υ	Υ			
5518	Penalties, Fines, and Administrative Fees	U	I	l .	I	1	<u> </u>			
	Revenue	С	Y	Y	Y	Y	Υ			
5330		U	I	I	I	I	I			
5320	Contra Davanua for Panaltica Einea and									
	Contra Revenue for Penalties, Fines, and	n	V	V	V	· · ·	V			
5329	Administrative Fees	D	Y	Y	Y	Y	Y			
5329		D C	Y Y	Y Y	Y	Y	Y			

	· ·			USSGL Account Attributes					
USSGL Account			Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
5500	Insurance and Guarantee Premium Revenue	С	N		X	Y			
5500	Contra Revenue for Insurance and	U	IN		^	T			
5509	Guarantee Premium Revenue	D	N		Χ	Y			
	Donated Revenue - Financial Resources	С	N		T	-			
	Contra Revenue for Donations - Financial								
5609	Resources	D	N		Т				
	Donated Revenue - Nonfinancial								
5610	Resources	С	N		Т				
	Contra Donated Revenue - Nonfinancial	_			_				
	Resources	D	N		Т				
5700	Expended Appropriations Expended Appropriations - Prior-Period	С	***************************************		***************************************				
5708	Adjustments - Restated	С							
3700	Expended Appropriations - Prior-Period	<u> </u>							
5709	Adjustments - Not Restated	С							
	Financing Sources Transferred In Without								
5720	Reimbursement	С	F	Υ					
	Financing Sources Transferred Out								
5730	Without Reimbursement	D	F	Y					
5740	Appropriated Earmarked Receipts		-						
5/40	Transferred In Appropriated Earmarked Receipts	С	F	Y					
5745	Transferred Out	D	F	Y					
3743	Expenditure Financing Sources -		'						
5750	Transfers-In	С	F	Υ					
	Nonexpenditure Financing Sources -								
5755	Transfers-In	С	F	Y					
	Expenditure Financing Sources -								
5760	Transfers-Out	D	F	Y					
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y					
	Imputed Financing Sources	D C	F	Y					
	Other Financing Sources	C	F	Y					
	Adjustment of Appropriations Used	D		•					
	Tax Revenue Collected	С	Y	Y	Т		Υ		
5801	Tax Revenue Accrual Adjustment	С	Y	Y	Т		Y		
	Contra Revenue for Taxes	D	Y	Y	Т		Υ		
	Tax Revenue Refunds	D	Y	Y	T		Y		
	Other Revenue	С	Y	Y	Y	Y	Y		
	Contra Revenue for Other Revenue Collections for Others	D D	Y	Y Y	Y Y	Y	Y S		
~~~~	Accrued Collections for Others	D D	Y	Y	Y	Y	S		
~=~=~=~=~	Operating Expenses/Program Costs	D	Y	Y	I	Y	- 0		
	Contra Bad Debt Expense - Incurred for		-			-			
	Others	С	Υ	Y		Y			
6199	Adjustment to Subsidy Expense	С	N			Y			
	Interest Expenses on Borrowing From the								
0010	Bureau of the Public Debt and/or the	_	-	\ \ <u>\</u>					
	Federal Financing Bank	D D	F	Y		Y Y			
	Interest Expenses on Securities Other Interest Expenses	D	Y	Y		Y	Y		
	Benefit Expense	D	Y	Y		Y	'		
	Cost of Goods Sold	D	N	•		Y			
	Applied Overhead	С	N			Y			
6610	Cost Capitalization Offset	С	N			Y			
6710	Depreciation, Amortization, and Depletion	D	N			Υ			

		USSGL Account Attributes						
USSGL Account			Adjusted Trial Balances					
<b>.</b> 1 -	110001 A 1 Till	Normal	Federal/	Trading	Exchange/	Budget	Custodial/	
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.	
	Bad Debt Expense	D	Y	Y	***************************************	Y		
6730	Imputed Costs	D	F	Y		Y		
	Other Expenses Not Requiring Budgetary	_						
	Resources	D	Y	Y		Y		
6800	Future Funded Expenses	D	Υ	Y		Y		
	Employer Contributions to Employee Benefit Programs Not Requiring Current-							
6850	Year Budget Authority (Unobligated)	D	F	Υ		Y		
6900	Nonproduction Costs	D	Y	Y		Y		
7110	Gains on Disposition of Assets - Other	С	N		Y	Y		
7111	Gains on Disposition of Investments	С	Y	Y	Y			
7112	Gains on Disposition of Borrowings	С	F	Y	Y			
7180	Unrealized Gains	С	Y	Y	Y			
	Other Gains	С	Y	Y	Y	Y		
	Losses on Disposition of Assets - Other	D	N		Y	Υ		
7211	Losses on Disposition of Investments	D	Υ	Υ	Y			
7212	Losses on Disposition of Borrowings	D	F	Υ	Y			
7280	Unrealized Losses	D	Y	Y	Y			
7290	Other Losses	D	Y	Υ	Y	Y		
7300	Extraordinary Items	С	N			Y		
7400	Prior-Period Adjustments - Not Restated	С	Υ	Υ				
7401	Prior-Period Adjustments - Restated	С	Y	Υ				
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y		
	Changes in Actuarial Liability	D	N			Y		
8801	Offset for Purchases of Capitalized Assets		Υ	Y				
8802	Purchases of Capitalized Assets	D	Y	Y				

# Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:		
1/ For a description of USSGL a	ccount attrib	utes, see the "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column inc	dicates that th	ne FACTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attrib	ute. See Not	e 5 for valid attribute values/domains.
3/ A blank space in any attribute	column indic	cates that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that th	e correct attr	ibute value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are	listed below:	
<u>Attribute</u>	<u>Domain</u>	Domain Description
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Custodial/Noncustodial	S	Custodial
	Α	Noncustodial
Dalait/Occalit		019
Debit/Credit	С	Credit
	D	Debit
Evebongo/Nenovebongo	X	Exchange Revenue
Exchange/Nonexchange	^ 	· ·
	1	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

This page was intentionally left blank.

#### **Attributes Used To Prepare Budgetary Reports**

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ♦ Entity Relationship Diagram;
- ◆ Entity Definition Report;
- ♦ Attribute Definition Report;
- ◆ FACTS II USSGL Account Attributes Table.

#### Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

### **Entity Definition Report**

This report provides definitions and business rules for relationships between all entities.

#### Attribute Definition Report

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

## FACTS II USSGL Account Attribute Tables (Fiscal 2005 and 2006)

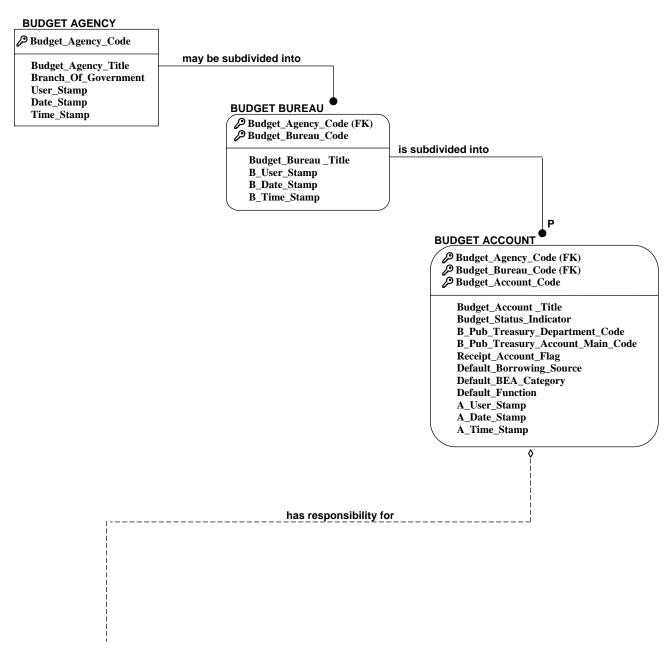
The FACTS II attribute tables for fiscal 2005 and 2006 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

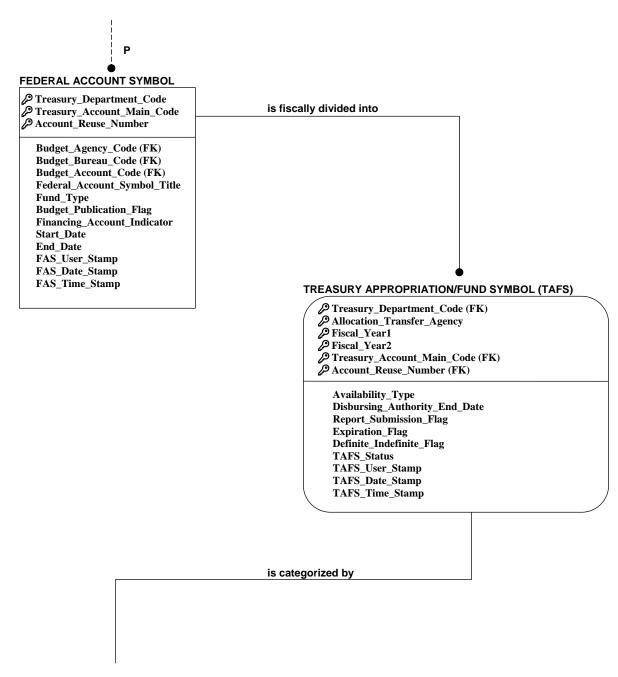
T/L S2 05-03 IV- 21 August 2005

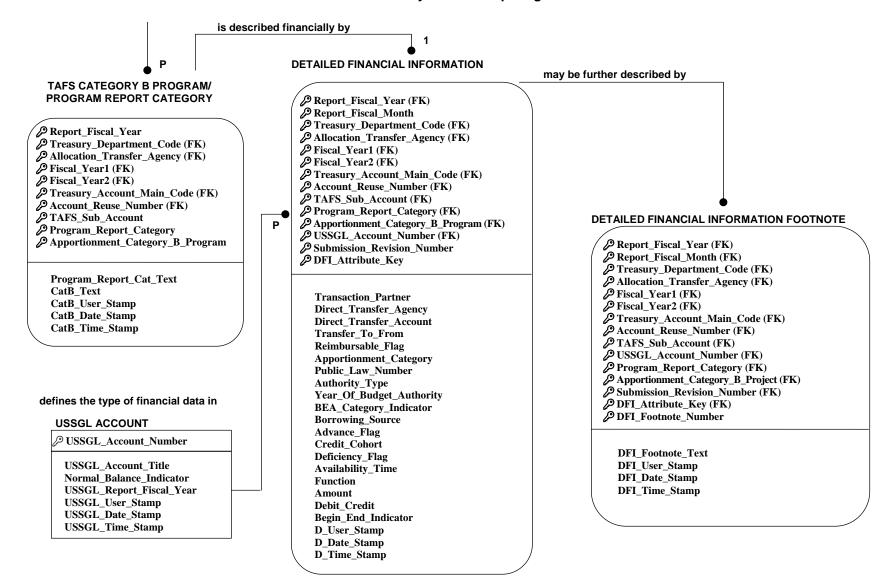
Space	This attribute is <b>not reported</b> in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, access the FACTS II Web site at www.fms.treas.gov/factsii/index.html.

T/L S2 05-03 IV- 22 August 2005







This page was intentionally left blank.

# Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

<u>Examples</u>: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,

**Independent Commissions and Boards** 

Entity Type: Independent

#### **Business Rules**:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

**Entity Name: BUDGET BUREAU** 

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency and consists of one or more accounts

for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget

Agency).

Synonyms: Agency,

Operating Division

Entity Type: Dependent

#### **Business Rules**:

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a

Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in

the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur

new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal

Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account

Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a

Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,

Account Symbol

Entity Type: Independent

#### **Business Rules:**

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal

agencies to incur obligations and make payments out of Treasury for specified purposes. Each

Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations

can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with

appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund

Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,

Treasury Account Symbol,

Fund Account, Fund Symbol

Entity Type: Dependent

#### **Business Rules**:

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

# Entity Name: TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

<u>Entity Definition</u>: A TAFS Category B Program/Program Report Category is used to describe a distribution made by OMB of budgetary resources. OMB uses a Category B Program, which is subject to the Anti-Deficiency Act, to limit obligations. OMB uses a Program Report Category to require that agencies report their obligations for the program category. OMB sometimes uses a single Category B Program with two or more Program Report Categories.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

**Entity Name: USSGL ACCOUNT** 

Entity Definition: A USSGL account subdivides a set of the financial information regarding TAFS that are posted in an agency's

core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting

requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable

Synonyms: None

Entity Type: Independent

**Business Rules**:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

# Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting

requirements of the FMS 2108: Yearend Closing Statement (a primary source for the Treasury's Annual Report), the SF 133: Report

on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior-year column of the Program

and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

# Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules**:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

This page was intentionally left blank.

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

#### **BUDGET AGENCY**

#### System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Budget Agency Code A unique code for a department, agency, or OMB Circular No. SF 133. 3/A OMB establishment of the U.S. Government. The code is P&F A-11 assigned by OMB. The title of a department, agency, or establishment of OMB Circular No. SF 133. OMB Budget_Agency_Title 125/A the U.S. Government. The title is assigned by OMB. A-11 P&F Distinguishes among branches of Government. Branch Of Government SF 133. E - Executive Branch 1/A OMB L - Legislative Branch P&F J - Judicial Branch User_Stamp Who last updated the record. N/A 8/A N/A System 10/Date Date Stamp Date when the record was last updated. N/A N/A System YYYY/MM/ DD Time_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

## **BUDGET BUREAU**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

# **BUDGET ACCOUNT**

BODGET ACCOUNT			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	ОМВ
B_Pub_Treasury_Department _Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
B_Pub_Treasury_Account_M ain_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	ОМВ
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	ОМВ
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

# **BUDGET ACCOUNT**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Default_BEA_Category	Indicates whether the Budget Enforcement Act	D - Discretionary	1/A	P&F	OMB
	(BEA) category is mandatory, discretionary.	M - Mandatory			
Default_Function	Classification of data according to major purpose	OMB Circular No.	3/A	P&F	OMB
_	served (for example, income, security, or national	A-11			
	defense). Classifications are required by				
	Congressional Budget Act of 1974.				
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/D D	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

# FEDERAL ACCOUNT SYMBOL

TEDERAL MOCCOUNT CTIV	<u> </u>		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	ОМВ
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	ОМВ
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury

# FEDERAL ACCOUNT SYMBOL

I EDETAL ACCOUNT OTT	WBOL		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra- governmental Revolving or Management Fund, 7 - Trust (non- revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	ОМВ
Financing_Account_Indicator	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/ DD	General Admin	Treasury, Agency
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases, this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	10/Date YYYY/MM/ DD	General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

# FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/	N/A	System
			DD		
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

# TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

THE ROOM THE THOU THE	ICIAN CIAD CTIMBOL (TALLO)		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Availability_Type	Distinguishes between annual, multiyear, and no- year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (that is expired accounts that are authorized by law to make disbursements beyond the normal 5-year period).	N/A	10/A	SF 133, FMS 2108	Treasury, Agency

# TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

	······································		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
Expiration_Flag	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	Y - Yes N - No	1/A	P&F	System
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	FMS 2108	System
TAFS_Status	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

## TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

	_		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency

# TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

	<u> </u>		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Apportionment_Category_B_P rogram	The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
CatB_Text	The text description associated with the apportionment category B program.	N/A	25/A	SF 133	OMB, Agency
CatB_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
CatB_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/D D	N/A	System
CatB_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
Program_Report_Category	The code representing a program reporting category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_ Program, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Program_Report_CatText	The text description associated with the program report category.	N/A	25/A	SF 133	OMB, Agency

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

### **USSGL ACCOUNT**

#### System Attribute Name Attribute Definition Domain Characteristics Reference Supplied By USSGL Account Number A unique code that represents a United States Treasury Financial SF 133. 4/A USSGL Standard General Ledger (USSGL) account. An Manual Vol. I. FMS 2108. Board USSGL account is used to record, classify, and report Supplement No. 2 P&F accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary) USSGL Account Title Name of the USSGL account. 125/A SF 133. USSGL Treasury Financial Manual Vol. I. FMS 2108. Board Supplement No. 2 P&F SF 133, Normal Balance Indicator Normal condition of the balance in an USSGL account D – Debit USSGL 1/A (debit or credit). C – Credit FMS 2108. Board P&F USSGL Report Fiscal Year Fiscal year when each USSGL account and normal 4-digit year USSGL 4/A N/A balance indicator is valid. Board USSGL User Stamp Who last updated the record. N/A 8/A N/A System USSGL Date Stamp 10/Date Date when the record was last updated. N/A N/A System YYYY/MM/ DD USSGL_Time_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

AUT A		Б	System	D (	0 " 10
Attribute Name Report_Fiscal_Year	Attribute Definition  Fiscal year covered by report.	Domain 4-digit year	Characteristics 4/A	SF 133, FMS 2108,	Supplied By Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is	2-digit month	2/A	P&F SF 133, FMS 2108,	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

Attribute Name	Attribute Definition	Domain	System Characteris	stics Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category_B_Program	The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Program_Report_Category	The code representing a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_ Program, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account, which is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting (GAO Glossary).	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), Non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Account	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Transfer_To_From	Indicates whether the transfer is to or from another Treasury agency or account.	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Reimbursable_Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, P&F	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment.  (OMB Circular No. A-11)	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

### **DETAILED FINANCIAL INFORMATION**

#### System Attribute Name Attribute Definition Domain Characteristics Reference Supplied By Public Law Number The number of a specific law enacted by the 7/A SF 133, N/A Agency Congress and signed by the President. For FMS 2108 example, the 554th Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number. Used to distinguish among the types of P – Appropriation Authority Type 1/A SF 133. Agency budgetary resources, where it is not D – Advance FMS 2108, possible to do so by the USSGL account Appropriation P&F B – Borrowing Authority number. For example, the USSGL C – Contract Authority rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between R - Re-appropriation S – Spending Authority rescissions of appropriations or contract From Offsetting authority. Collections Identifies the fiscal year when a TAFS is NEW-Outlays from new Year Of Budget Authority 3/A P&F Agency provided with new no-year budget authority. budget authority Used only for no-year TAFS in order to BAL-Outlays from distinguish outlays from new obligational balances brought authority vs. outlays from carried forward forward balances. Indicates whether the Budget Enforcement BEA Category Indicator D – Discretionary 1/A P&F Agency Act (BEA) category is mandatory, or M – Mandatory discretionary. Indicates whether borrowing took place T – Treasury Borrowing Source 1/A FMS 2108. Agency from Treasury or public. P - Public P&F F-Federal Financing Bank Advance Flag Indicates that a portion of the appropriation P - Advanced in Prior SF 133. 1/A Agency was advanced from a future year, or was P&F Year made available in a prior year. F – Advanced from Future Year X – Not Applicable

#### **SUPPLEMENT SECTION IV FACTS II - ATTRIBUTE DEFINITION REPORT**

System

Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	4-digit year	4/A	SF 133	Agency
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A – Available in current period S – Available in subsequent period	1/A	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Begin_End_Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B – Beginning Balance E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

# **DETAILED FINANCIAL INFORMATION FOOTNOTE**

<u>BETTALEB THAT HOUSE HAT</u>	<u> </u>		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

# **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular No. A-11).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Program_Report_Category	The category representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System

# **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

This page was intentionally left blank.

USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
	FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No. Title	Norm Bal.2	Credit			Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
1010 Fund Balance With Treasury	D	Υ	Е															U/E			
1120 Imprest Funds	D	Υ	Е															U			1
1130 Funds Held by the Public	D	Υ	E															U/E			
1195 Other Monetary Assets	D	Y	E															U/E			
	_																				1
Investments in U.S. Treasury Securities																					ı
1610 Issued by the Bureau of the Public Debt	D	Y	В															U			ı
1010		<u> </u>																Ŭ			
Investments in U.S. Treasury Securities																					ı
1610 Issued by the Bureau of the Public Debt	D	Y	Е															U			ı
1010 located by the Barbad of the Fabric Book	_	⊢ :	_																		1
Discount on U.S. Treasury Securities																					ı
1611 Issued by the Bureau of the Public Debt	С	ΙΥ	Е															u			1
1011 located by the Bareau of the Fability Best	_	<u> </u>																			
Premium on U.S. Treasury Securities																					1
1612 Issued by the Bureau of the Public Debt	D	Υ	Е															U			ı
Amortization of Discount and Premium on		⊢ '		_							<del>                                     </del>							U			
U.S. Treasury Securities Issued by the																					ı
1613 Bureau of the Public Debt	D	Y	Е															U			1
1013 Buleau of the Fublic Debt		T		_														U			
Investments in Securities Other Than the																					1
1620 Bureau of the Public Debt Securities	D	Y	В															U			1
1620 Bureau of the Public Debt Securities		Y	В															U			
Investments in Securities Other Than the																					1
1620 Bureau of the Public Debt Securities	D	Y	Е						Y									U			1
		Y	E						Y									U			
Discount on Securities Other Than the 1621 Bureau of the Public Debt Securities	С	Y	Е															u			1
-		ľ	_ =															U			
Premium on Securities Other Than the	5	Y	Е																		ı
1622 Bureau of the Public Debt Securities	D	Y	_															U			
Amortization of Premium and Discount on																					1
Securities Other Than the Bureau of the	_	١,,	Е																		ı
1623 Public Debt Securities	D	Υ	E															U			
Investments in U.S. Treasury Zero Coupon																					, l
Bonds Issued by the Bureau of the Public	D	l ,																			
1630 Debt	D	Υ	В	1	-												-	U			$\overline{}$
Investments in U.S. Treasury Zero Coupon		l																			, l
Bonds Issued by the Bureau of the Public	D	l ,,	_																		, l
1630 Debt	D	Υ	E															U			
Discount on U.S. Treasury Zero Coupon																					ı
Bonds Issued by the Bureau of the Public																					ı
1631 Debt	С	Υ	E														1	U			
Market Adjustment - Investments in U.S.	_																				
1638 Treasury Zero Coupon Bonds	D	Y	E															U			$\vdash$
4032 Estimated Indefinite Contract Authority	D	Υ	Е					Υ										U			$\vdash$
Anticipated Adjustments to Contract																					
4034 Authority	С	Υ	Е		1													U			
	_																				, l
4042 Estimated Indefinite Borrowing Authority	D	Υ	Е					Υ										U			

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag Function	Time	Cat.	Source	Status ²	To/From ²		Indef.2
	Anticipated Reductions to Borrowing					·														Ū	
4044	Authority	С	Υ	Е														U			1
	Anticipated Transfers to the General Fund	-																			
4047	of the Treasury	С	Y	Е														U			1
	Anticipated Collections From Non-Federal	-		-																	
4060	Sources	D	Υ	Е														U			1
	Anticipated Collections From Federal	-		-																	1
4070	Sources	D	Y	Е														U			ı
	Amounts Appropriated From Specific	-		-																	
	Treasury-Managed Trust Fund TAFS -																				ı
4081	Receivable - Transferred	С	ΙΥ	Е	Υ											Y		U/E			1
	Allocations of Realized Authority - To Be	-			-													0.2			
	Transferred From Invested Balances -																				1
4082	Transferred	С	Υ	Е	Υ											Y		U/E			ı
7002	Transfers - Current-Year Authority -	-	-	-														O/L			
4083	Receivable - Transferred	С	Y	Е	Υ											Y		U			1
	Debt Liquidation Appropriations	D	Y	E	Y				Y							Y		U			Υ
4111	Debt Elquidation Appropriations		-		- 1				ı							ı		U			
4440	Liquidation of Deficiency - Appropriations	D	Y	Е					Y							Y		U			ı
4112			Ť						Y							Ť		U			
4444	Appropriated Trust or Special Fund	-	\ \ \	_	Y				Y							Y					Υ
	Receipts	D	Y	E					Y									U			Y
4115	Loan Subsidy Appropriation	D	Υ	Е	Υ				Y							Υ		U			
4117	Loan Administrative Expense Appropriation	D	Y	Е	Y				Y							Y		U			ı
7117	Esan / tarrimotrative Expense / tppropriation	- 5	'		- '													J			
/1118	Reestimated Loan Subsidy Appropriation	D	Y	Е					Y							Y		U			1
	Other Appropriations Realized	_ D	Y	E	Y				Y					Y		Y		U			Υ
	Appropriations Anticipated	_ D	Y	E	- 1				Y					1		Y		U			•
4120			ı						I							T		U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	В					Y									U			1
4122	Authority Adjusted for Interest on Public		ı	Ь					ı									U			
4400	Debt Securities	_	Y	_					Y									U			1
4122		D	Y	E					Y									U			
	Amounts Appropriated From Specific																				ı
	Treasury-Managed Trust Fund TAFS																				ı
	Reclassified - Receivable - Temporary																				ı
4123	Reduction	D	Y	Е	Υ				Υ							Y		U			<b>—</b>
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS																				ı l
	Reclassified - Payable - Temporary																				ı l
4124	Reduction	С	Υ	Е					Υ							Υ		U			1
	Loan Modification Adjustment Transfer																				, 7
4125	Appropriation	D	Υ	Е					Υ		Υ	Υ				Υ		U	Υ		l
	Amounts Appropriated From Specific					-															
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Υ	В					Υ							Υ		U/E			Υ
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Υ	Е					Υ							Υ		U/E			Υ
<u> </u>	ı.							1		1	1	1	1	1 1			1				

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4127	Payable	С	Υ	В												Υ		U/E			Υ
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4127	Payable	С	Υ	Е												Υ		U/E			Υ
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4128	Transfers-In	D	Y	Е	Y				Y							Υ		U/E			Υ
	Amounts Appropriated From Specific								-												•
	Treasury-Managed Trust Fund TAFS -																				
4129	Transfers-Out	С	Y	Е					Y							Υ		U/E			Υ
	Appropriation to Liquidate Contract			_														0.2			•
4130	Authority Withdrawn	С	Y	Е														U/E			Υ
			<u> </u>	_									<del>                                     </del>					J,L			•
4131	Current-Year Contract Authority Realized	D	Y	Е					Y							Y		U			
	Substituion of Contract Authority	C	Y	E	S				•							Y		U			Υ
7102	Cubotitudin of Continuot / tutionty	O	-	-														J			
1133	Decreases to Indefinite Contract Authority	С	Y	Е												Y		U/E			Υ
	Contract Authority Withdrawn	C	Y	E														U/E			Ý
	Contract Authority Liquidated	C	Y	E	Y				Y							Υ		U/E			Y
4133	Contract Authority To Be Liquidated by	C	-		'				ı							1		U/L			'
1126	Trust Funds	С	Y	В												Υ		U/E			Υ
4130		C	ı	Ь												ī		U/E			ı
4420	Contract Authority To Be Liquidated by Trust Funds	С	Y	Е												Υ		U/E			Y
	Transfers of Contract Authority	D	Y	В					Y		Y	Y				Y		U/E	Υ		Y
	Transfers of Contract Authority  Transfers of Contract Authority	D	Y						Y		Y	Y				Y		U/E	Ϋ́Υ		Y
4137	,	D	Ť	Е					Ť		Ť	Ť				Y		U/E	Y		Y
4400	Appropriation to Liquidate Contract Authority	_	Y	Е																	
	Contract Authority Carried Forward	D D	Y	В					Y							Υ		U/E U/E			Y Y
																		_			
	Contract Authority Carried Forward	D	Y	E									-				.,	U/E			Y Y
4140	Substitution of Borrowing Authority	С	Y	Е	Y											Υ	Y	U/E			Y
4444	Commant Vaca Democratica Authority Deeller	_	l ,,	_					.,								.,				
4141	Current-Year Borrowing Authority Realized	D	Υ	Е					Y							Υ	Y	U			
	December to be definite Democial A. (1)	•		_												.,	.,				.,
	Decreases to Indefinite Borrowing Authority	С	Y	E												Υ	Y	U/E			Y
4144	Borrowing Authority Withdrawn	С	Υ	Е													Υ	U/E			Υ
			١.,																		.,
4145	Borrowing Authority Converted to Cash	С	Υ	Е													Υ	U/E			Υ
1	Actual Repayments of Debt, Current-Year																				
4146	Authority	С	Υ	Е	Υ											Υ		U/E			
	Actual Repayments of Debt, Prior-Year																				
4147	Balances	С	Υ	Е														U/E			
	Resources Realized From Borrowing																				
	Authority	D	Υ	Е														U/E			Υ
	Borrowing Authority Carried Forward	D	Υ	В													Y	U/E			Υ
	Borrowing Authority Carried Forward	D	Υ	Е													Y	U/E			Υ
4150	Reappropriations	D	Υ	Е					Υ							Υ		U			Υ

	TAFS	Trans.	2	
	2	mans.	Def. ²	Def.
	Status ²	To/From ²	Flag	Indef.2
Actual Capital Transfers to the General				
Fund of the Treasury, Current-Year				1
4151 Authority C Y E Y T	U/E			ı
Actual Capital Transfers to the General				ı
4152 Fund of the Treasury, Prior-Year Balances C Y E	U/E			1
Authority Made Available From Receipt or				1
Appropriation Balances Previously				ı
4157 Precluded From Obligation D Y E Y Y	U			1
Authority Made Available From Offsetting				1
Collection Balances Previously Precluded				1
4158 From Obligation D Y E Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	U			1
Anticipated Transfers - Current-Year				
4160 Authority D Y E Y	U			, [
Allocations of Authority - Anticipated From				
4165 Invested Balances D Y E Y	U			1
Allocations of Realized Authority - To Be				1
4166 Transferred From Invested Balances D Y B Y Y Y Y Y	U/E	Υ		1
Allocations of Realized Authority - To Be				1
4166 Transferred From Invested Balances D Y E Y Y Y Y	U/E	Υ		1
Allocations of Realized Authority -				
4167 Transferred From Invested Balances D Y E Y Y Y Y	U/E	Υ		1
Allocations of Realized Authority				
Reclassified - Authority To Be Transferred				1
From Invested Balances - Temporary				1
4168   Reduction   D   Y   E       Y   Y   Y   Y   Y   Y   Y	U	Υ		1
4170         Transfers - Current-Year Authority         D         Y         E         Y         Y         Y         Y         Y	U	Υ		
Non-Allocation Transfers of Invested				
4171 Balances - Receivable D Y B Y Y Y Y Y	U/E	Υ		1
Non-Allocation Transfers of Invested				
4171   Balances - Receivable   D   Y   E     Y   Y   Y   Y   Y   Y   Y	U/E	Υ		1
Non-Allocation Transfers of Invested				1
4172 Balances - Payable C Y B Y Y Y Y Y	U/E	Υ		, l
Non-Allocation Transfers of Invested				
4172 Balances - Payable C Y E Y F Y Y Y Y	U/E	Υ		, l
Non-Allocation Transfers of Invested				
4173 Balances - Transferred D Y E Y Y Y Y Y	U/E	Υ		, l
Allocation Transfers of Current-Year				
4175         Authority for Non-Invested Accounts         D         Y         E         Y         Y         Y         Y         Y	U	Υ		, l
4176 Allocation Transfers of Prior-Year Balances D Y E Y Y	U/E	Υ		
4180 Anticipated Transfers - Prior-Year Balances D Y E	U			
4190         Transfers - Prior-Year Balances         D         Y         E         Y         Y         Y	U	Υ		

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Type	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
	Balance Transfers - Extensions of																					
4191	Availability Other Than Reappropriations	D	Y	Е															U/E			
	Balance Transfers - Unexpired to	=																	-			
	Expired	D	Ιγ	E															U/E			
4195	Transfer of Obligated Balances	D	Y	Е															U/E			
	Transfer of Expired Expenditure Transfers																					
4199	Receivable	D	Y	Е							Υ	Y					Υ		U/E	Υ		
	Total Actual Resources - Collected	D	Y	В							•						•		U/E			
	Total Actual Resources - Collected	D	Y	E															U/E			
	Anticipated Reimbursements and Other		<u> </u>	_															0,2			
	Income	D	Y	Е															U			
1210	Liquidation of Deficiency - Offsetting	-	<u> </u>	-																		
4212	Collections	D	Ιγ	Е					Υ								Y		U			
	Anticipated Appropriation Trust Fund	-	H '	_						-												
	Expenditure Transfers	D	Ιγ	Е															U			
4215	Experialitare Transiers	- 0	<b>-</b> '-																U			
4224	Unfilled Customer Orders Without Advance	D	Y	В						Y							Y		U/E			
4221	Offililed Customer Orders Without Advance	- U	T	В						ı							T		U/E			
4004	Unfilled Customer Orders Without Advance	-	Y	Е						Y							Υ					
4221	Offilied Customer Orders Without Advance	D	Y	E						Ť							Y		U/E			
4000	Linfilled Createrner Orders With Advance		l ,,	_													Υ					
4222	Unfilled Customer Orders With Advance	D	Υ	В						Y							Y		U/E			
4000	LL-Ell- d Overtenes a Onders Mith Advance	_		_						.,							.,					
4222	Unfilled Customer Orders With Advance	D	Υ	Е						Y							Υ		U/E			
	Appropriation Trust Fund Expenditure	_	١.,	_													.,					
4225	Transfers - Receivable	D	Υ	В													Υ		U/E			
	Appropriation Trust Fund Expenditure	_	l	_																		
4225	Transfers - Receivable	D	Y	Е													Υ		U/E			
	Unfilled Customer Orders Without Advance																					
4230	- Transferred	С	Υ	Е						Y	Y	Υ					Y		U/E	Υ		
	Unfilled Customer Orders With Advance -																					
4231	Transferred	С	Υ	E						Y							Y		U/E			
	Appropriation Trust Fund Expenditure																					
4232	Transfers - Receivable - Transferred	С	Υ	E							Y	Υ					Υ		U/E	Υ		
1	Reimbursements and Other Income		l																			
4233	Earned - Receivable - Transferred	С	Υ	E						Y	Y	Υ					Y		U/E	Υ		
4234	Other Federal Receivables - Transferred	С	Υ	Е							Υ	Y					Υ		U/E	Υ		
	Reimbursements and Other Income		I							]			-									
4251	Earned - Receivable	D	Υ	В						Υ							Υ		U/E			
	Reimbursements and Other Income																					
4251	Earned - Receivable	D	Y	Е						Υ							Υ		U/E			
	Reimbursements and Other Income																					
4252	Earned - Collected	D	Y	Е						Υ							Υ		U/E			
	Appropriation Trust Fund Expenditure																					
4255	Transfers - Collected	D	Y	Е													Υ		U/E			
	Actual Collections of "governmental-type"		<u> </u>														-					
4260		D	Ιγ	Е													Υ		U/E			
							1	1	l	1	I .			1	I .	1		1				

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit		Туре	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
4261	Actual Collections of Business-Type Fees	D	Υ	E													Υ		U/E			
4262	Actual Collections of Loan Principal	D	Υ	Е													Υ		U/E			
4263	Actual Collections of Loan Interest	D	Υ	Е													Υ		U/E			
4264	Actual Collections of Rent	D	Υ	Е													Υ		U/E			
	Actual Collections From Sale of Foreclosed																					
4265	Property	D	Υ	E													Υ		U/E			
	Other Actual Business-Type Collections																					
4266	From Non-Federal Sources	D	Υ	E													Υ		U/E			
	Other Actual "governmental-type"																					
4267	Collections From Non-Federal Sources	D	Υ	E													Υ		U/E			
	Actual Program Fund Subsidy Collected	D	Υ	E													Υ		U/E			
4273	Interest Collected From Treasury	D	Υ	E													Υ		U/E			
4275	Actual Collections From Liquidating Fund	D	Υ	E													Υ		U/E			
	Actual Collections From Financing Fund	D	Υ	Е													Υ		U/E			
4277	Other Actual Collections - Federal	D	Υ	Е													Υ		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Υ	В													Υ		U/E			
	Actual Program Fund Subsidy Receivable	D	Y	Е													Υ		U/E			
	Interest Receivable From Treasury	D	Y	В													Υ		U/E			
4283	Interest Receivable From Treasury	D	Υ	E													Υ		U/E			
	Receivable From the Liquidating Fund	D	Υ	В													Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	Е													Υ		U/E			
	Receivable From the Financing Fund	D	Y	В													Υ		U/E			
	Receivable From the Financing Fund	D	Y	Е													Υ		U/E			
	Other Federal Receivables	D	Y	В													Υ		U/E			
4287	Other Federal Receivables	D	Y	Е													Υ		U/E			
	Anticipated Recoveries of Prior-Year																					
4310	Obligations	D	Y	Е															U			
	Adjustment for Change in Prior-Year	_																				
	Allocation of Budgetary Resources	D	Y	E															U/E			
4350	Canceled Authority	С	Υ	Е													Υ		U/E			
	Temporary Reduction - New Budget																					
4382	Authority	С	Y	Е	Y				Υ								Υ		U			
	Temporary Reduction - Prior-Year																					
4383	Balances	С	Y	Е	Υ				Υ								Υ		U			
	Temporary Reduction Returned by																					1
4384	Appropriation	С	Υ	В	Υ				Υ								Υ		U			
	Temporary Reduction Returned by																					1
4384	Appropriation	С	Υ	Е	Υ				Υ								Υ		U			
	Temporary Reduction of Appropriation																					i l
	From Unavailable Receipts, New Budget																					i l
4387	Authority	С	Υ	Е	Υ				Υ								Υ		U			

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
	ary Reduction of Appropriation																					1
	navailable Receipts, Prior-Year																					ı
4388 Balance		С	Υ	Е	Υ				Υ								Y		U			
	ents to Indefinite No-Year																					ı
4391 Authority	•	С	Y	Е					Y								Y		U			
	ent Reduction - New Budget																					
4392 Authority	•	С	Υ	Е	Υ				Y								Υ	Υ	U			Υ
I I	ent Reduction - Prior-Year	_																				
4393 Balance		С	Υ	Е	Υ				Y								Υ		U/E			Υ
	s Unavailable for Obligation Upon		.,	_					.,								.,					
4394 Collection		С	Υ	В					Υ								Y		U			Y
	s Unavailable for Obligation Upon	0		_					Υ								Υ		U			Y
4394 Collectio	y Unavailable for Obligation	С	Y	E					Y								Y		U			Y
	nt to Public Law - Temporary	С	Y	Е	Υ				Υ								Υ		U			1
	s and Appropriations Temporarily		T		ı				ı								T		U			
	ed From Obligation	С	Υ	В	Υ				Υ								Y		U			ı
	s and Appropriations Temporarily		ı	ь	'				- '								ı		U			
	ed From Obligation	С	Υ	Е	Υ				Υ								Y		u			ı
	ng Collections Temporarily	-	'		'				'								'		U			
	ed From Obligation	С	Υ	В					Υ								Y		u			ı
	ng Collections Temporarily	-	•	-					•								'					
	ed From Obligation	С	Υ	Е					Υ								Υ		u			1
	and Trust Fund Refunds and	-	•	_					•								•		Ŭ			
	ries Temporarily Precluded From																					1
4399 Obligation	. ,	С	Υ	Е					Υ										U			ı
Unappor	rtioned Authority - Pending	-																				
4420 Rescissi		С	Υ	Е															U			ı
				-																		
4430 Unappor	rtioned Authority - OMB Deferral	С	Υ	E															U			ı
4450 Unappor	rtioned Authority	С	Υ	В															U			
	rtioned Authority	С	Υ	Е															U		Υ	
4510 Apportio	onments	С	Υ	Е												Υ			U		Υ	
																						ı
	onments - Anticipated Resources -																					1
	ns Subject to Apportionment	С	Υ	Е												Υ			U			
	nts - Realized Resources	С	Υ	Е															U		Υ	
	ated Funds Not Subject to																					
4620 Apportio		С	Υ	В															U			
	ated Funds Exempt From		١.,																		.,	
4620 Apportio		С	Υ	Е															U		Υ	
	Not Available for		\ ,	_																	V	
	ment/Obligation nts - Expired Authority	С	Y	E															U		Υ	
	nts - Expired Authority nts - Expired Authority	C	Y	В															E E			$\blacksquare$
	ted Resources - Programs Exempt	C	Υ	Е															E			
4690 From Ap		С	Y	Е															u			, I
4090   FIOIII Ap	portioninent	C	Ť	E															U			

USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
	FACTS II		Begin		Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No. Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
Commitments - Programs Subject to																					
4700 Apportionment	С	Υ	Е															U		Υ	
Commitments - Programs Exempt From																					
4720 Apportionment	С	Υ	Е															U		Υ	
4801 Undelivered Orders - Obligations, Unpaid	С	Υ	В		Υ	Υ	Y											U/E			
4801 Undelivered Orders - Obligations, Unpaid	С	Υ	Е		Υ	Υ	Y											U/E			
Undelivered Orders - Obligations,																					
4802 Prepaid/Advanced	С	Υ	В		Υ	Υ	Y					Y				Y		U/E			
Undelivered Orders - Obligations,			_			.,	.,					.,				.,					
4802 Prepaid/Advanced	С	Υ	E		Υ	Υ	Y					Υ				Υ		U/E			<del></del>
Undelivered Orders - Obligations		.,	_							.,									.,		
4831 Transferred, Unpaid	С	Υ	Е							Y	Y							U/E	Υ		
Undelivered Orders - Obligations 4832 Transferred, Prepaid/Advanced	С	Y	Е							Y	Y								Υ		
7 1		Y	- E							Y	Y							U/E	Y		-
Downward Adjustments of Prior-Year Unpaid Undelivered Orders Obligations,																					
4871 Recoveries	D	Y	Е															U/E			
		T																U/E			
Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders																					
4872 Obligations, Refunds Collected	D	Υ	Е													Y		U/E			
Upward Adjustments of Prior-Year	_	'														'		U/L			
4881 Undelivered Orders Obligations, Unpaid	С	Y	Е		Υ	Υ	Y											U/E			
Upward Adjustments of Prior-Year		'			1	'												U/L			
Undelivered Orders Obligations,																					
4882 Prepaid/Advanced	С	Υ	Е		Υ	Υ	Y					Υ				Y		U/E			
4901 Delivered Orders - Obligations, Unpaid	_ C	Y	В		Y	Y	Y					'				'		U/E			
4901 Delivered Orders - Obligations, Unpaid	- C	Y	E		Y	Y	Y											U/E			
4902 Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y					Y				Υ		U/E			
4908 Authority Outlayed Not Yet Disbursed	c	Y	В		Y	Y	Y					Y				Y		U			
4908 Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y					Y				Y		Ü			
Delivered Orders - Obligations Transferred	_		_													-		-			
4931 Unpaid	С	Y	Е							Υ	Y							U/E	Υ		
Unpaid Delivered Orders Obligations,	_																				
4971 Recoveries	D	Υ	E															U/E			
Downward Adjustments of Prior-Year Paid																					
Delivered Orders Obligations, Refund																					
4972 Collected	D	Υ	E						Υ							Υ		U/E			
Upward Adjustments of Prior-Year																					
4981 Delivered Orders Obligations, Unpaid	С	Y	E		Υ	Υ	Υ											U/E			
Upward Adjustments of Prior-Year					-					-											
4982 Delivered Orders Obligations, Paid	С	Υ	Е		Υ	Υ	Υ					Υ				Υ		U/E			
ADDITIONAL INFORMATION:																					
		L	<u> </u>				L														
1/ For a description of USSGL attributes, see the		ttribute	Definition	on Repo	ort - Deta	iled Fina	ncial Inform	ation" in t	his section												<b>⊢</b>
2/ The shaded attributes are supplied by FACTS II																L					<b>⊢</b>
Note: Lines in bold typeface indicate new or modi	ned USSGL a	ccounts	that ar	e effect	ive for fis	scal 2006	but availab	ie for earl	y implemei	ntation for fi	scal 2005. Ea	arly impler	nentation is	strongly e	ncourage	ed.			]		

#### Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Debit

Credit

Deficient

Definite

Indefinite

Not Deficient

D

Χ

D

Debit Credit

Debit Credit

Deficiency Flag²

Deficiency Flag²

Definite/Indefinite Flag²

Definite/Indefinite Flag²

<u>Attribute</u>	Domain Value	Domain Definition	<u>Attribute</u>	Domain Value	Domain Definition
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	X	Not Applicable			
			Normal Balance Indicator ²	D	Debit
Apportionment Category	Α	Category A	Normal Balance Indicator ²	С	Credit
Apportionment Category	В	Category B			
Apportionment Category	С	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	С	Contract Authority			
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	F	From
			Transfer To/From ²	T	То
BEA Category Indicator	D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
			Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Begin End Indicator ²	В	Beginning Balance			
Begin End Indicator ²	E	Ending Balance			
9		<b>3</b>			
Borrowing Source	T	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			

This page was intentionally left blank.

USSGL ACCOUNT												USSGL A	CCOUNT A	TTRIBUTE	S/1							
	FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No. Title	Norm Bal.2	Credit	End ²	Туре		Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time		Source	Status ²	To/From ²		Indef.2
1010 Fund Balance With Treasury	D	Υ	Е		,			·			· ·			Ĭ					U/E		Ů	
1120 Imprest Funds	D	Υ	Е																U			
1130 Funds Held by the Public	D	Υ	Е																U/E			
1195 Other Monetary Assets	D	Υ	Е																U/E			
Investments in U.S. Treasury Securities																						
1610 Issued by the Bureau of the Public Debt	D	Υ	В																U			
Investments in U.S. Treasury Securities																						
1610 Issued by the Bureau of the Public Debt	D	Υ	Е																U			
Discount on U.S. Treasury Securities Issued																						
1611 by the Bureau of the Public Debt	С	Υ	Е																U			
Premium on U.S. Treasury Securities Issued																						
1612 by the Bureau of the Public Debt	D	Υ	Е																U			
Amortization of Discount and Premium on																						
U.S. Treasury Securities Issued by the																						
1613 Bureau of the Public Debt	D	Υ	Е																U			
Investments in Securities Other Than the																						
1620 Bureau of the Public Debt Securities	D	Υ	В																U			
Investments in Securities Other Than the																						
1620 Bureau of the Public Debt Securities	D	Υ	Е							Υ									U			
Discount on Securities Other Than the																						
1621 Bureau of the Public Debt Securities	С	Υ	Е																U			
Premium on Securities Other Than the																						
1622 Bureau of the Public Debt Securities	D	Υ	Е																U			
Amortization of Premium and Discount on																						
Securities Other Than the Bureau of the																						
1623 Public Debt Securities	D	Υ	Е																U			
Investments in U.S. Treasury Zero Coupon																						
Bonds Issued by the Bureau of the Public																						
1630 Debt	D	Υ	В																U			
Investments in U.S. Treasury Zero Coupon																						
Bonds Issued by the Bureau of the Public																						
1630 Debt	D	Υ	Е																U			
Discount on U.S. Treasury Zero Coupon																						
Bonds Issued by the Bureau of the Public																						
1631 Debt	С	Υ	Е																U			
Market Adjustment - Investments in U.S.																						
1638 Treasury Zero Coupon Bonds	D	Y	E																U			
4032 Estimated Indefinite Contract Authority	D	Υ	Е						Υ										U			
Anticipated Adjustments to Contract		١																				
4034 Authority	С	Υ	Е																U			
total Estimate Hell Comp. Prov. Activ. St.			_																			
4042 Estimated Indefinite Borrowing Authority	D	Υ	Е						Υ								-		U			
Anticipated Reductions to Borrowing	_		_																			
4044 Authority	С	Υ	Е								1			1	1		1	1	U			Щ.

	USSGL ACCOUNT											USSGL AC	CCOUNT	ATTRIBUTE	S/1							
		FACTS II		Begin	Auth. Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef. ²
	Anticipated Transfers to the General Fund of																					
4047	the Treasury	С	Υ	E															U			
4000	Anticipated Collections From Non-Federal Sources	D	Υ	Е															U			
4060	Anticipated Collections From Federal	U	Y	Ε.															U			
4070	Sources	D	Y	Е															U			
	Amounts Appropriated From Specific	-																	Ŭ			
	Treasury-Managed Trust Fund TAFS -																					
4081	Receivable - Transferred	С	Υ	Е	Υ												Υ		U/E			
	Allocations of Realized Authority - To Be																					
	Transferred From Invested Balances -																					
4082	Transferred	С	Υ	E	Υ												Υ		U/E			
4000	Transfers - Current-Year Authority - Receivable - Transferred	_	Y	_	Υ												Υ		U			
	Debt Liquidation Appropriations	C	Y	E	Y				Y								Y		U			Υ
4111	Debt Elquidation Appropriations	. 0	1		1				ı										U			'
4112	Liquidation of Deficiency - Appropriations	D	Y	Е					Υ								Υ		U			
	, , , , , , , , , , , , , , , , , , , ,	•																				
4114	Appropriated Trust or Special Fund Receipts	D	Υ	Е	Y				Υ								Υ		U			Υ
4115	Loan Subsidy Appropriation	D	Υ	Е	Y				Υ								Υ		U			
4117	Loan Administrative Expense Appropriation	D	Υ	E	Υ				Υ								Υ		U			
4440	Reestimated Loan Subsidy Appropriation	D	Y	Е					Υ								Υ		U			
	Other Appropriations Realized	D	Y	E	Υ				Y					Y			Y		U			Υ
	Appropriations Anticipated	. D	Y	E					Y								Y		U			i i
	Authority Adjusted for Interest on Public								-													
4122	Debt Securities	D	Υ	В					Υ										U			
	Authority Adjusted for Interest on Public																					
4122	Debt Securities	D	Υ	Е					Υ										U			
	Amounts Appropriated From Specific																					
	Treasury-Managed Trust Fund TAFS																					
1123	Reclassified - Receivable - Temporary Reduction	D	Υ	Е	Υ				Υ								Υ		U			
+123	Amounts Appropriated From Specific		- '	_	•												'		U			
	Treasury-Managed Trust Fund TAFS																					
	Reclassified - Payable - Temporary																					
4124	Reduction	С	Υ	Е					Υ								Υ		U			
	Loan Modification Adjustment Transfer																					
4125	Appropriation	D	Υ	Е					Υ		Υ	Y					Υ		U	Υ		
1	Amounts Appropriated From Specific																					
1126	Treasury-Managed Trust Fund TAFS - Receivable	D	Y	В					Υ								Υ		U/E			Υ
4120	Amounts Appropriated From Specific		ī	D					ı					1			1		U/E			
1	Treasury-Managed Trust Fund TAFS -																					
	Receivable	D	Υ	Е					Υ								Υ		U/E			Υ
	Amounts Appropriated From Specific																					
	Treasury-Managed Trust Fund TAFS -																					
4127	Payable	С	Υ	В		<u> </u>											Υ		U/E			Υ

	USSGL ACCOUNT												USSGL AC	COUNT	ATTRIBUTE	S/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
	Amounts Appropriated From Specific																						
	Treasury-Managed Trust Fund TAFS -																						
4127	Payable	С	Υ	Е														Υ		U/E			Υ
	Amounts Appropriated From Specific																						
	Treasury-Managed Trust Fund TAFS -																						
4128	Transfers-In	D	Υ	Е	Υ					Υ								Υ		U/E			Υ
	Amounts Appropriated From Specific																						
	Treasury-Managed Trust Fund TAFS -																						
4129	Transfers-Out	С	Υ	Е						Υ								Υ		U/E			Υ
	Appropriation to Liquidate Contract Authority																						
4130	Withdrawn	С	Υ	Е																U/E			Υ
4404	Comment Vana Cantanat Authority Baslingd	_		_																			
	Current-Year Contract Authority Realized Substitution of Contract Authority	D C	Y	E E	_					Y								Y		U			Υ
4132	Substitutori di Contract Authority	C	Y	E	S										+			Y		U			Y
4133	Decreases to Indefinite Contract Authority	С	Υ	Е														Υ		U/E			Y
	Contract Authority Withdrawn	C	Y	E							<del>                                     </del>				+	<del>                                     </del>		'	1	U/E			Y
	Contract Authority Liquidated	C	Y	Ē	Y					Y								Υ		U/E			Y
1100	Contract Authority To Be Liquidated by Trust			_						·										- 0,2			
4136	Funds	С	Υ	В														Υ		U/E			Υ
	Contract Authority To Be Liquidated by Trust																						
4136	Funds	С	Υ	Е														Υ		U/E			Υ
4137	Transfers of Contract Authority	D	Υ	В						Y		Υ	Y					Y		U/E	Υ		Υ
4137	Transfers of Contract Authority	D	Υ	Е						Υ		Y	Y					Υ		U/E	Υ		Υ
	Appropriation to Liquidate Contract Authority	D	Υ	Е						Υ								Υ		U/E			Υ
	Contract Authority Carried Forward	D	Υ	В																U/E			Υ
	Contract Authority Carried Forward	D	Υ	Е																U/E			Υ
4140	Substitution of Borrowing Authority	С	Υ	Е	Υ													Υ	Y	U/E			Υ
	Comment Vana Barrassina Australita Barlina d	_		_																			
4141	Current-Year Borrowing Authority Realized	D	Υ	E						Y								Υ	Y	U			1
1112	Decreases to Indefinite Borrowing Authority	С	Υ	Е														Υ	Y	U/E			Υ
	Borrowing Authority Withdrawn	C	Y	E														ı	Y	U/E			Y
4144	Borrowing Authority Withdrawn			_															'	U/L			
4145	Borrowing Authority Converted to Cash	С	Υ	Е															Y	U/E			Υ
.1-70	Actual Repayments of Debt, Current-Year		•	_															1 .	3,2			
4146	Authority	С	Υ	Е	Υ													Y		U/E			
	Actual Repayments of Debt, Prior-Year																						
4147	Balances	С	Υ	Е																U/E			
	Resources Realized From Borrowing																						
	Authority	D	Υ	Е																U/E			Υ
	Borrowing Authority Carried Forward	D	Υ	В										-					Υ	U/E			Υ
	Borrowing Authority Carried Forward	D	Υ	Е															Υ	U/E			Υ
4150	Reappropriations	D	Υ	Е						Υ								Y		U			Y
1	Actual Capital Transfers to the General Fund			_														.,		1.7.5			
4151	of the Treasury, Current-Year Authority	С	Υ	E											1			Υ		U/E			<b>⊢</b>
	A street Consider Transferred to the Consider Street																						1
4450	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	С	Υ	Е																U/E			1
4152	or the Treasury, Frior-Tear Datances	C	ſ	Е			l	1		1	1				1	1	<u> </u>	<u> </u>	1	U/E			

USSGL ACCOUNT												USSGL A	CCOUNT A	TTRIBUTE	S/1							ĺ
	FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No. Title	Norm Bal. ²	Credit	End ²	Туре	Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
Authority Made Available From Receipt or																						
Appropriation Balances Previously																						
4157 Precluded From Obligation	D	Υ	Е						Υ								Υ		U			
Authority Made Available From Offsetting																						
Collection Balances Previously Precluded																						
4158 From Obligation	D	Υ	Е						Υ								Υ		U			
Anticipated Transfers - Current-Year																						
4160 Authority	D	Υ	Е						Y										U			
Allocations of Authority - Anticipated From																						
4165 Invested Balances	D	Υ	Е						Y										U			
Allocations of Realized Authority - To Be																						
4166 Transferred From Invested Balances	D	Υ	В						Y		Y	Υ					Υ		U/E	Υ		
Allocations of Realized Authority - To Be			_								,,	,,							11/5	,,		
4166 Transferred From Invested Balances	D	Υ	E						Y		Υ	Υ					Υ		U/E	Υ		
Allocations of Realized Authority - 4167 Transferred From Invested Balances	D	Υ	Е						Y		Y	Y					Υ		U/E	Υ		
	_ 0	Y	E						Y		Y	Y					Y		U/E	Y		
Allocations of Realized Authority																						
Reclassified - Authority To Be Transferred																						
From Invested Balances - Temporary 4168 Reduction	5	V	_						Y		\ <u>'</u>	Y					Υ			Υ		
4170 Transfers - Current-Year Authority	D D	Y	E E	Y					Y		Y	Y					Y		U	Ϋ́Υ		
Non-Allocation Transfers of Invested		Y	E	Y					Y		Y	Y					Y		U	Y		
4171 Balances - Receivable	D	Υ	В						Y		Y	Υ					Υ		U/E	Υ		
Non-Allocation Transfers of Invested	- 0	T	ь						T		T	ī					T		U/E	T		
4171 Balances - Receivable	D	Υ	Е						Y		Υ	Υ					Υ		U/E	Υ		
Non-Allocation Transfers of Invested	- 0	'									'						'		U/L	'		
4172 Balances - Payable	С	Υ	В						Y		Υ	Υ					Υ		U/E	Υ		
Non-Allocation Transfers of Invested	_		-																0/L			
4172 Balances - Payable	С	Υ	Е						Υ		Υ	Υ					Υ		U/E	Υ		
Non-Allocation Transfers of Invested	-		_						·		·						•		0,2	•		
4173 Balances - Transferred	D	Υ	Е						Y		Υ	Υ					Υ		U/E	Υ		
Allocation Transfers of Current-Year	_		_																			
4175 Authority for Non-Invested Accounts	D	Υ	Е	Υ					Υ		Υ	Υ					Υ		U	Υ		
4176 Allocation Transfers of Prior-Year Balances	D	Υ	Е								Υ	Υ							U/E	Υ		
4180 Anticipated Transfers - Prior-Year Balances	D	Υ	Е																U			
4190 Transfers - Prior-Year Balances	D	Υ	Е								Υ	Υ							U	Υ		
Balance Transfers - Extensions of																						
4191 Availability Other Than Reappropriations	D	Υ	Е								Υ	Υ							U/E	Υ		
4192 Balance Transfers - Unexpired to Expired	D	Υ	Е	L							Υ	Υ							U/E	Υ		
4195 Transfer of Obligated Balances	D	Υ	Е																U/E			
Transfer of Expired Expenditure Transfers																						
4199 Receivable	D	Υ	Е								Υ	Υ					Υ		U/E	Υ		
4201 Total Actual Resources - Collected	D	Υ	В																U/E			
4201 Total Actual Resources - Collected	D	Υ	Е																U/E			
· · · · · · · · · · · · · · · · · · ·							•															

USSGL ACCOUNT												USSGL A	CCOUNT A	ATTRIBUTE	ES/1							
	FACTS II	Debit	Begin		Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	
No. Title	Norm Bal.2	Credit	End ²	Туре	Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
Anticipated Reimbursements and Other 4210 Income	D	Υ	Е																U			
Liquidation of Deficiency - Offsetting 4212 Collections	D	Y	Е						Y								Υ		U			
Anticipated Appropriation Trust Fund 4215 Expenditure Transfers	D	Y	Е																U			
4221 Unfilled Customer Orders Without Advance	D	Y	В							Υ							Υ		U/E			
4221 Unfilled Customer Orders Without Advance	D	Y	E							Y							Ү		U/E			
4222 Unfilled Customer Orders With Advance		Y								Y									U/E			
	D		В																			
4222 Unfilled Customer Orders With Advance Appropriation Trust Fund Expenditure	D	Υ	Е							Υ							Υ		U/E		₩	<b></b> '
4225 Transfers - Receivable	D	Υ	В														Υ		U/E			
Appropriation Trust Fund Expenditure	_																		0.1			
4225 Transfers - Receivable	D	Υ	Е														Υ		U/E		$\perp$	
Unfilled Customer Orders Without Advance - Transferred	С	Υ	Е							Υ	Υ	Υ					Υ		U/E	Υ		
Unfilled Customer Orders With Advance - Transferred	С	Υ	Е							Υ							Υ		U/E			
Appropriation Trust Fund Expenditure 4232 Transfers - Receivable - Transferred	С	Y	Е								Y	Υ					Υ		U/E	Υ		
Reimbursements and Other Income Earned 4233 Receivable - Transferred	С	Υ	Е							Υ	Υ	Υ					Υ		U/E	Υ		
4234 Other Federal Receivables - Transferred	С	Y	Е								Y	Υ					Υ		U/E	Υ		
Reimbursements and Other Income Earned 4251 Receivable	D	Υ	В							Υ							Υ		U/E			
Reimbursements and Other Income Earned 4251 Receivable	D	Υ	Е							Y							Υ		U/E			
Reimbursements and Other Income Earned 4252 Collected	D	Y	Е							Υ							Y		U/E			
Appropriation Trust Fund Expenditure 4255 Transfers - Collected	D	Y	Е														Υ		U/E			
Actual Collections of "governmental-type" 4260 Fees	D	Y	E														Y		U/E			
4261 Actual Collections of Business-Type Fees	. D	Y	E																U/E			
4262 Actual Collections of Loan Principal	D	Y	E														Y		U/E		$\vdash$	+
4263 Actual Collections of Loan Interest	D	Y	E														Y		U/E		<b>†</b>	<del>                                     </del>
4264 Actual Collections of Rent	D	Υ	Е														Υ		U/E			
Actual Collections From Sale of Foreclosed 4265 Property	D	Υ	Е														Υ		U/E			ļ
Other Actual Business-Type Collections 4266 From Non-Federal Sources	D	Y	Е														Υ		U/E			
Other Actual "governmental-type" 4267 Collections From Non-Federal Sources	D	Y	Е														Υ		U/E			
4271 Actual Program Fund Subsidy Collected	D	Υ	Е														Υ		U/E			

	USSGL ACCOUNT											USSGL AC	COUNT	ATTRIBUTE	:S/1							
		FACTS II	Debit	Begin	Auth. Rei	nb. Apport	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No.	Title	Norm Bal.2	Credit	End ²	Type Fla		Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
4273	Interest Collected From Treasury	D	Υ	Е													Υ		U/E			
	Actual Collections From Liquidating Fund	D	Υ	Е													Υ		U/E			
	Actual Collections From Financing Fund	D	Υ	Ε													Υ		U/E			
4277	Other Actual Collections - Federal	D	Υ	Е													Υ		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	В													Υ		U/E			
	Actual Program Fund Subsidy Receivable	D	Υ	Е													Υ		U/E			
	Interest Receivable From Treasury	D	Y	В													Y		U/E			
	Interest Receivable From Treasury	D	Y	E													Y		U/E			
	Receivable From the Liquidating Fund	D	Y	В													Y		U/E			
	Receivable From the Liquidating Fund	D	Y	E													Y		U/E			
4286	Receivable From the Financing Fund	D		В													Y		U/E			
4286	Receivable From the Financing Fund Other Federal Receivables	D D	Y	E B			-										Y		U/E U/E			-
	Other Federal Receivables Other Federal Receivables	ם D	Y	E					-	-							Y		U/E			
4207	Anticipated Recoveries of Prior-Year	- 0	T														T		U/E			
1210	Obligations	D	Υ	Е															U			
4310	Adjustment for Change in Prior-Year	- 0	-	_															U			
4320	Allocation of Budgetary Resources	D	_	Е															U/E			
	Canceled Authority	C	Y	E													Y		U/E			
4000	Temporary Reduction - New Budget	-	<u> </u>	_															O/L			
4382	Authority	С	Y	Е	Y				Y								Y		U			
		-		_																		
4383	Temporary Reduction - Prior-Year Balances	С	Y	Е	Y				Υ								Υ		U			
	Temporary Reduction Returned by																					
4384	Appropriation	С	Υ	В	Υ				Υ								Υ		U			
	Temporary Reduction Returned by	-																				
4384	Appropriation	С	Υ	Ε	Υ				Υ								Υ		U			
	Temporary Reduction of Appropriation From																					
4387	Unavailable Receipts, New Budget Authority	С	Υ	Е	Υ				Y								Υ		U			
	Temporary Reduction of Appropriation From																					
4388	Unavailable Receipts, Prior-Year Balances	С	Υ	Е	Υ				Υ								Y		U			
	A F of the first to be 15 feet and 15 feet		.,	_					.,								.,					
4391	Adjustments to Indefinite No-Year Authority	С	Υ	Е					Υ								Υ		U			
4000	Permanent Reduction - New Budget	0	Υ	Е	Y				Y								Y	Y				Y
4392	Authority	С	Y	E	Y				Y								Y	Y	U			- Y
4202	Dermanant Reduction Prior Vegs Delegation	_	Υ	Е	Y				Υ								Y		U/E			Y
4393	Permanent Reduction - Prior-Year Balances	С	r		T				Y								Y		U/E			1
4204	Receipts Unavailable for Obligation Upon Collection	С	Υ	В					Y								Y		U			Y
4394	Receipts Unavailable for Obligation Upon		T	D					ī	-							T		U			
4304	Collection	С	Υ	Е					Y								Υ		U			Y
4394	Authority Unavailable for Obligation Pursuant								I								ı		J			'
4395	to Public Law - Temporary	С	Υ	Е	Y				Y								Y		U			
7000	Receipts and Appropriations Temporarily	- 0		_	'																	
4397	Precluded From Obligation	С	Y	В	Y				Y								Y		U			
.001		J					1	1	<u> </u>	1	1	1	1		l .		· ·	1			1	——

USSGL ACCOUNT												USSGL A	CCOUNT A	TTRIBUTE	ES/1							
	FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No. Title	Norm Bal.2	Credit				Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²		
Receipts and Appropriations Temporarily					Ť			,						Ĭ							Ť	
4397 Precluded From Obligation	С	Υ	Е	Υ					Υ								Υ		U			
Offsetting Collections Temporarily Precluded																						
4398 From Obligation	С	Υ	В						Υ								Υ		U			
Offsetting Collections Temporarily Precluded																						
4398 From Obligation	С	Υ	E						Υ								Υ		U			
Special and Trust Fund Refunds and	-																					
Recoveries Temporarily Precluded From																						
4399 Obligation	С	Υ	Е						Υ										U			
Unapportioned Authority - Pending	-								-										_			
4420 Rescission	С	Υ	Е																U			
1120 1100000011	-	•		_																		
4430 Unapportioned Authority - OMB Deferral	С	Υ	Е																U			
4450 Unapportioned Authority  4450 Unapportioned Authority	C	Y	В																U			
4450 Unapportioned Authority	C	Y	E	1														1	U		Υ	
	C	Y		-												Y		1	U		- Y Y	
4510 Apportionments		Y	Е													T					Y	
Apportionments - Anticipated Resources -																						
4590 Programs Subject to Apportionment	С	Υ	E													Υ			U			
4610 Allotments - Realized Resources	С	Υ	Е																U		Y	
Unobligated Funds Not Subject to																						
4620 Apportionment	С	Υ	В																U			
Unobligated Funds Exempt From																						
4620 Apportionment	С	Υ	E																U		Υ	
Funds Not Available for																						
4630 Commitment/Obligation	С	Υ	E																U		Υ	
4650 Allotments - Expired Authority	С	Υ	В																Е			
4650 Allotments - Expired Authority	С	Υ	Е																Е			
Anticipated Resources - Programs Exempt																						
4690 From Apportionment	С	Υ	E																U			
Commitments - Programs Subject to			-																			
4700 Apportionment	С	Υ	Е																U		Υ	
Commitments - Programs Exempt From			-																		-	
4720 Apportionment	С	Υ	Е																U		Υ	
11 11 11 11 11 11 11 11 11 11 11 11 11		-																				
4801 Undelivered Orders - Obligations, Unpaid	С	Υ	В		Υ	Υ	Υ	Υ											U/E			
4001 Gridenvered Graers Chilganone, Gripaid	-	'			'			'											O/L			
4801 Undelivered Orders - Obligations, Unpaid	С	Υ	Е		Υ	Υ	Y	Υ											U/E			
Undelivered Orders - Obligations, Oripaid		ı		1	1	1	ı	I										1	U/E			
Undelivered Orders - Obligations, 4802 Prepaid/Advanced	С	Υ	В		Υ	Υ	Y	Υ					Y				Υ		U/E			
		T	Ь		ī	ī	T	ī					T				T		U/E			
Undelivered Orders - Obligations,	0		_		Υ			Y					Y				Υ		/_			
4802 Prepaid/Advanced	С	Υ	Е		Υ	Υ	Υ	Y					Y				Y	1	U/E			
Undelivered Orders - Obligations											,.									, .		
4831 Transferred, Unpaid	С	Υ	E								Y	Υ							U/E	Υ		
Undelivered Orders - Obligations																						
4832 Transferred, Prepaid/Advanced	С	Υ	Е								Υ	Υ							U/E	Υ		
Downward Adjustments of Prior-Year																						
Unpaid Undelivered Orders Obligations,																						
4871 Recoveries	D	Υ	Е																U/E			
									1													

USSGL ACCOUNT											USSGL A	CCOUNT A	ATTRIBUTE	S/1							
	FACTS II	Debit	Begin	Auth. Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No. Title	Norm Bal. ²		End ²	Type Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
Downward Adjustments of Prior-Year																					
Prepaid/Advanced Undelivered Orders																					
4872 Obligations, Refunds Collected	D	Υ	E													Υ		U/E			
			-																		
Upward Adjustments of Prior-Year																					
4881 Undelivered Orders Obligations, Unpaid	С	Υ	E	Y	Υ	Υ	Υ											U/E			ŀ
Upward Adjustments of Prior-Year			-																		
Undelivered Orders Obligations,																					
4882 Prepaid/Advanced	С	Υ	E	Y	Υ	Υ	Υ					Υ				Υ		U/E			
4901 Delivered Orders - Obligations, Unpaid	С	Υ	В	Y	Υ	Υ	Υ											U/E			
4901 Delivered Orders - Obligations, Unpaid	С	Y	Е	Y	Υ	Υ	Υ											U/E			
4902 Delivered Orders - Obligations, Paid	С	Υ	Е	Y	Υ	Y	Υ					Υ				Υ		U/E			
4908 Authority Outlayed Not Yet Disbursed	С	Y	В	Y	Υ	Y	Υ					Υ				Υ		U			
4908 Authority Outlayed Not Yet Disbursed	С	Y	Е	Y	Υ	Y	Υ					Υ				Υ		U			
Delivered Orders - Obligations Transferred,																					
4931 Unpaid	С	Υ	E							Υ	Υ							U/E	Υ		ŀ
Downward Adjustments of Prior-Year																					ŀ
Unpaid Delivered Orders Obligations,																					ŀ
4971 Recoveries	D	Υ	E															U/E			
Downward Adjustments of Prior-Year Paid																					
Delivered Orders Obligations, Refund																					
4972 Collected	D	Υ	E						Υ							Υ		U/E			
Upward Adjustments of Prior-Year Delivered	ı																				
4981 Orders Obligations, Unpaid	С	Y	E	Y	Υ	Y	Υ											U/E			
Upward Adjustments of Prior-Year Delivered	ı																				
4982 Orders Obligations, Paid	С	Y	Е	Y	Υ	Y	Υ					Υ				Υ		U/E			
																					<u> </u>
ADDITIONAL INFORMATION:																					
																					<u> </u>
1/ For a description of USSGL attributes, see the "F	ACTS II - Att	ribute D	efinition	Report - Detaile	ed Financ	ial Inform	ation" in this	section.													<u> </u>
2/ The shaded attributes are supplied by FACTS II.																					<u> </u>
		<u> </u>																			
Note: Credit Reform account(s) require additional in	formation for	the Cre	dit Coh	ort attribute in th	e FACTS	II System	١.														

SECTION IV

#### Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

D

D

Deficient Not Deficient

Definite

Indefinite

Deficiency Flag² Deficiency Flag²

Definite/Indefinite Flag²

Definite/Indefinite Flag²

<u>Attribute</u>	Domain Value	Domain Definition	<u>Attribute</u>	Domain Value	Domain Definition
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	Χ	Not Applicable			
			Normal Balance Indicator ²	D	Debit
Apportionment Category	, A	Category A	Normal Balance Indicator ²	С	Credit
Apportionment Category	, В	Category B			
Apportionment Category	C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	С	Contract Authority			
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	Е	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	F	From
			Transfer To/From ²	Т	То
BEA Category Indicator	D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
			Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Begin End Indicator ²	В	Beginning Balance			
Begin End Indicator ²	E	Ending Balance			
Borrowing Source	Т	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
Debit Credit	D	Debit			
Debit Credit	С	Credit			

This page was intentionally left blank.